

# STATE OF NEW YORK

8082

2019-2020 Regular Sessions

## IN ASSEMBLY

May 31, 2019

Introduced by M. of A. DE LA ROSA -- read once and referred to the  
Committee on Labor

AN ACT to amend the real property tax law, in relation to wages and  
supplements for building service employees employed at certain proper-  
ties held in the cooperative or condominium form of ownership receiv-  
ing a tax abatement

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

1 Section 1. Subdivision 1 of section 467-a of the real property tax law  
2 is amended by adding three new paragraphs (i), (j) and (k) to read as  
3 follows:

4 (i) "Prevailing wage" means the rate of wages and supplemental bene-  
5 fits paid in the locality to workers in the same trade or occupation and  
6 annually determined by the comptroller in accordance with the provisions  
7 of section two hundred thirty-four of the labor law.

8 (j) "Qualified property" means (i) a property with an average unit  
9 assessed value of less than or equal to sixty thousand dollars; or (ii)  
10 a property with respect to which an applicant has submitted an affidavit  
11 certifying that all building service employees employed or to be  
12 employed at the property shall receive the applicable prevailing wage  
13 for the duration of such property's tax abatement.

14 (k) "Building service employee" means any person who is regularly  
15 employed at a building who performs work in connection with the care or  
16 maintenance of such building. "Building service employee" includes, but  
17 is not limited to, watchman, guard, doorman, building cleaner, porter,  
18 handyman, janitor, gardener, groundskeeper, elevator operator and start-  
19 er, and window cleaner, but shall not include persons regularly sched-  
20 uled to work fewer than eight hours per week in the building.

21 § 2. Paragraphs (f) and (g) of subdivision 2 of section 467-a of the  
22 real property tax law, paragraph (f) as amended by chapter 97 of the

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

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1 laws of 2013, paragraph (g) as added by chapter 273 of the laws of 1996,  
2 are amended and a new paragraph (i) is added to read as follows:

3 (f) For purposes of this subdivision, a qualified property shall be  
4 deemed not to be receiving complete or partial real property tax  
5 exemption or tax abatement if the qualified property is, or certain  
6 dwelling units therein are, receiving benefits pursuant to section four  
7 hundred, four hundred two, four hundred four, four hundred six, four  
8 hundred eight, four hundred ten, four hundred ten-a, four hundred  
9 twelve, four hundred twelve-a, four hundred sixteen, four hundred eigh-  
10 teen, four hundred twenty-a, four hundred twenty-b, four hundred twen-  
11 ty-five, four hundred thirty-six, four hundred fifty-eight, four hundred  
12 fifty-eight-a, four hundred fifty-nine-c, four hundred sixty-two, four  
13 hundred sixty-seven, four hundred sixty-seven-b, four hundred ninety-  
14 nine-bbb, or four hundred ninety-nine-bbbb of this article, or if the  
15 qualified property is receiving a tax abatement but not a tax exemption  
16 pursuant to section four hundred eighty-nine of this article.

17 (g) If the billable assessed value of a qualified property is reduced  
18 after the assessment roll becomes final, any abatement already granted  
19 pursuant to this section shall be adjusted accordingly. The difference  
20 between the original abatement and the adjusted abatement shall be  
21 deducted from any credit otherwise due.

22 (i) Notwithstanding any other provision of this section, beginning in  
23 the fiscal year commencing in calendar year two thousand twenty no  
24 dwelling unit in a property other than a qualified property shall be  
25 eligible to receive a tax abatement under this section.

26 § 3. Paragraph (d) of subdivision 3 of section 467-a of the real prop-  
27 erty tax law, as added by chapter 273 of the laws of 1996, is amended to  
28 read as follows:

29 (d) The commissioner of finance shall determine the form of the appli-  
30 cation and the information which it shall contain. The information  
31 contained in the application shall be provided with respect to the qual-  
32 ified property as of the taxable status date for the fiscal year to  
33 which the application relates. Such information shall include, but need  
34 not be limited to:

35 (i) physical data, such as a description of the qualified property,  
36 stating the number of stories, the number of dwelling and non-dwelling  
37 units, unit designations with their locations, approximate area of each  
38 unit, number of rooms in each unit, common interest of or number of  
39 shares allocated to each unit, and the total number of shares in a coop-  
40 erative apartment corporation;

41 (ii) the names and social security or tax identification numbers of  
42 owners of all units;

43 (iii) the names and social security or tax identification numbers of  
44 sponsors owning units; and

45 (iv) the name and address of the person designated by the board of  
46 directors or board of managers for receipt of notices issued pursuant to  
47 this section.

48 § 4. Subdivisions 4, 7 and 8 of section 467-a of the real property tax  
49 law, subdivision 4 as amended by chapter 453 of the laws of 2011, subdivi-  
50 sion 7 as amended by chapter 4 of the laws of 2013 and subdivision 8  
51 as separately amended by sections 11 and 19 of chapter 4 of the laws of  
52 2013, are amended to read as follows:

53 4. Except in accordance with proper judicial order or as otherwise  
54 provided by law, neither the commissioner of finance, nor any officer or  
55 employee of a department of finance of a city having a population of one  
56 million or more, nor any person who, pursuant to this subdivision, is

1 authorized to inspect the application or statements in connection there-  
2 with required by this section, shall disclose or make known the contents  
3 of any such application or statements. Except as provided in this subdivi-  
4 sion, the officers charged with the custody of any such application or  
5 statements shall not be required to produce them in any action or  
6 proceeding in any court or before any administrative tribunal, but any  
7 such application or statements may be produced on behalf of the depart-  
8 ment of finance. An affidavit certifying that all building service  
9 employees employed or to be employed at the qualified property shall  
10 receive the applicable prevailing wage may be produced in any action or  
11 proceeding in any court or before any administrative tribunal. Such  
12 affidavit shall be considered a public record. Nothing in this subdivi-  
13 sion shall be construed to prohibit delivery to an owner of a dwelling  
14 unit of a qualified property situated in a city having a population of  
15 one million or more of a copy of any application or statements pertain-  
16 ing to such dwelling unit, upon request and with personally identifying  
17 information redacted. Nothing in this subdivision shall be construed to  
18 prohibit the delivery of a certified copy of any such application or  
19 statements to the United States of America or any department thereof,  
20 the state of New York or any department thereof, or a city having a  
21 population of one million or more or any department thereof, provided  
22 any such application or statements are required for official business;  
23 nor to prohibit the inspection for official business of any such appli-  
24 cation or statements by the tax commission of a city having a population  
25 of one million or more, or by the corporation counsel or other legal  
26 representative of a city having a population of one million or more, or  
27 by any person engaged or retained by the department of finance on an  
28 independent contract basis; nor to prohibit the publication of statis-  
29 tics so classified as to prevent the identification of any particular  
30 application or statements. The foregoing provisions of this subdivision  
31 prohibiting disclosure of the contents of applications or statements  
32 shall not apply to physical data relating to the qualified property  
33 described therein.

34 7. The commissioner of finance shall be authorized to promulgate rules  
35 necessary to effectuate the purposes of this section. Notwithstanding  
36 any other provision of law to the contrary, such rules may include, but  
37 need not be limited to, denial, termination or revocation of any abate-  
38 ment pursuant to this section if building service workers are not paid  
39 the prevailing wage or if any dwelling unit in a qualified property held  
40 in the condominium form of ownership or a qualified property held in the  
41 cooperative form of ownership has real property taxes, water and sewer  
42 charges, payments in lieu of taxes or other municipal charges due and  
43 owing, unless such real property taxes, water and sewer charges,  
44 payments in lieu of taxes or other municipal charges are currently being  
45 paid in timely installments pursuant to a written agreement with the  
46 department of finance or other appropriate agency.

47 8. Except to the extent that the owner of a dwelling unit of a quali-  
48 fied property situated in a city having a population of one million or  
49 more may request a redacted copy of any application or statements  
50 pertaining to such dwelling unit, as provided in subdivision four of  
51 this section, the information contained in applications or statements in  
52 connection therewith filed with the commissioner of finance pursuant to  
53 subdivision three, three-a, three-b, three-c, three-d or three-e of this  
54 section shall not be subject to disclosure under article six of the  
55 public officers law.

56 § 5. This act shall take effect immediately.