

# STATE OF NEW YORK

6219--A

2019-2020 Regular Sessions

## IN SENATE

May 23, 2019

Introduced by Sens. BENJAMIN, BIAGGI, SALAZAR -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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

The People of the State of New York, represented in Senate and Assembly, 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.

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

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1 § 2. Paragraphs (f) and (g) of subdivision 2 of section 467-a of the  
2 real property tax law, paragraph (f) as amended by chapter 97 of the  
3 laws of 2013, paragraph (g) as added by chapter 273 of the laws of 1996,  
4 are amended and a new paragraph (i) is added to read as follows:

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

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

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

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

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

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

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

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

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

50 § 4. Subdivisions 4, 7 and 8 of section 467-a of the real property tax  
51 law, subdivision 4 as amended by chapter 453 of the laws of 2011, subdi-  
52 vision 7 as amended by chapter 4 of the laws of 2013 and subdivision 8  
53 as separately amended by sections 11 and 19 of chapter 4 of the laws of  
54 2013, are amended to read as follows:

55 4. Except in accordance with proper judicial order or as otherwise  
56 provided by law, neither the commissioner of finance, nor any officer or

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

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

49 8. Except to the extent that the owner of a dwelling unit of a quali-  
50 fied property situated in a city having a population of one million or  
51 more may request a redacted copy of any application or statements  
52 pertaining to such dwelling unit, as provided in subdivision four of  
53 this section, the information contained in applications or statements in  
54 connection therewith filed with the commissioner of finance pursuant to  
55 subdivision three, three-a, three-b, three-c, three-d or three-e of this

1 section shall not be subject to disclosure under article six of the  
2 public officers law.  
3 § 5. This act shall take effect immediately.