

STATE OF NEW YORK

6350

2021-2022 Regular Sessions

IN SENATE

April 23, 2021

Introduced by Sen. BENJAMIN -- 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 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. Paragraph (a) of subdivision 1 of section 467-a of the
2 real property tax law, as amended by chapter 4 of the laws of 2013, is
3 amended to read as follows:

4 (a) "Applicant" means the board of managers of a condominium or the
5 board of directors of a cooperative apartment corporation, provided
6 that, in addition, the commissioner of finance [~~may~~] shall by rule
7 designate the owner of a dwelling unit (the "unit owner") or shareholder
8 of the corporation having the proprietary lease for an apartment (a
9 "shareholder") as an applicant for the limited purpose of submitting
10 information to verify the primary residence of the unit owner or share-
11 holder.

12 § 2. Subdivision 1 of section 467-a of the real property tax law is
13 amended by adding four new paragraphs (i), (j), (k) and (l) to read as
14 follows:

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

19 (j) "Qualified property" means (i) a property with an average unit
20 assessed value of less than or equal to sixty thousand dollars; or (ii)
21 a property with an average unit assessed value of more than sixty thou-
22 sand dollars and less than or equal to one hundred thousand dollars, and
23 less than thirty dwelling units; or (iii) a property with respect to

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

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1 which an applicant has submitted an affidavit certifying that all build-
2 ing service employees employed or to be employed at the property shall
3 receive the applicable prevailing wage for the duration of such proper-
4 ty's tax abatement.

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

12 (l) "Fiscal officer" means the comptroller or another analogous offi-
13 cer in a city having a population of one million or more.

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

18 (f) For purposes of this subdivision, a qualified property shall be
19 deemed not to be receiving complete or partial real property tax
20 exemption or tax abatement if the qualified property is, or certain
21 dwelling units therein are, receiving benefits pursuant to section four
22 hundred, four hundred two, four hundred four, four hundred six, four
23 hundred eight, four hundred ten, four hundred ten-a, four hundred
24 twelve, four hundred twelve-a, four hundred sixteen, four hundred eigh-
25 teen, four hundred twenty-a, four hundred twenty-b, four hundred twen-
26 ty-five, four hundred thirty-six, four hundred fifty-eight, four hundred
27 fifty-eight-a, four hundred fifty-nine-c, four hundred sixty-two, four
28 hundred sixty-seven, four hundred sixty-seven-b, four hundred ninety-
29 nine-bbb, or four hundred ninety-nine-bbbb of this article, or if the
30 qualified property is receiving a tax abatement but not a tax exemption
31 pursuant to section four hundred eighty-nine of this article.

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

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

41 § 4. Paragraphs (b) and (d) of subdivision 3 of section 467-a of the
42 real property tax law, paragraph (b) as amended by chapter 4 of the laws
43 of 2013, paragraph (d) as added by chapter 273 of the laws of 1996, are
44 amended to read as follows:

45 (b) An application for an abatement pursuant to this section shall be
46 submitted to the commissioner of finance by the board of managers of a
47 condominium or the board of directors of a cooperative apartment corpo-
48 ration, provided that the commissioner of finance may by rule require
49 the unit owner or shareholder of a dwelling unit to submit an applica-
50 tion to supplement information contained in the application submitted by
51 the board of managers of a condominium or the board of directors of a
52 cooperative apartment corporation and may by rule apply and adjust, as
53 appropriate, any provisions of this section that relate to applications
54 submitted by such boards to applications submitted by such owners. The
55 commissioner of finance shall by rule require the unit owner or the

1 shareholder of a dwelling unit to certify the primary residence of such
2 unit owner or shareholder.

3 (d) The commissioner of finance shall determine the form of the appli-
4 cation and the information which it shall contain. The information
5 contained in the application shall be provided with respect to the qual-
6 ified property as of the taxable status date for the fiscal year to
7 which the application relates. Such information shall include, but need
8 not be limited to:

9 (i) physical data, such as a description of the qualified property,
10 stating the number of stories, the number of dwelling and non-dwelling
11 units, unit designations with their locations, approximate area of each
12 unit, number of rooms in each unit, common interest of or number of
13 shares allocated to each unit, and the total number of shares in a coop-
14 erative apartment corporation;

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

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

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

22 § 5. Subdivisions 4, 7 and 8 of section 467-a of the real property tax
23 law, subdivision 4 as amended by chapter 453 of the laws of 2011, subdivi-
24 sion 7 as amended by chapter 4 of the laws of 2013 and subdivision 8
25 as separately amended by sections 11 and 19 of chapter 4 of the laws of
26 2013, are amended to read as follows:

27 4. Except in accordance with proper judicial order or as otherwise
28 provided by law, neither the commissioner of finance, nor any officer or
29 employee of a department of finance of a city having a population of one
30 million or more, nor any person who, pursuant to this subdivision, is
31 authorized to inspect the application or statements in connection there-
32 with required by this section, shall disclose or make known the contents
33 of any such application or statements. Except as provided in this subdivi-
34 sion, the officers charged with the custody of any such application or
35 statements shall not be required to produce them in any action or
36 proceeding in any court or before any administrative tribunal, but any
37 such application or statements may be produced on behalf of the depart-
38 ment of finance. An affidavit certifying that all building service

39 employees employed or to be employed at the qualified property shall
40 receive the applicable prevailing wage may be produced in any action or
41 proceeding in any court or before any administrative tribunal. Such
42 affidavit shall be considered a public record. Nothing in this subdivi-

43 sion shall be construed to prohibit delivery to an owner of a dwelling
44 unit of a qualified property situated in a city having a population of
45 one million or more of a copy of any application or statements pertain-
46 ing to such dwelling unit, upon request and with personally identifying
47 information redacted. Nothing in this subdivision shall be construed to
48 prohibit the delivery of a certified copy of any such application or
49 statements to the United States of America or any department thereof,
50 the state of New York or any department thereof, or a city having a
51 population of one million or more or any department thereof, provided
52 any such application or statements are required for official business;
53 nor to prohibit the inspection for official business of any such appli-
54 cation or statements by the tax commission of a city having a population
55 of one million or more, or by the corporation counsel or other legal
56 representative of a city having a population of one million or more, or

1 by any person engaged or retained by the department of finance on an
2 independent contract basis; nor to prohibit the publication of statis-
3 tics so classified as to prevent the identification of any particular
4 application or statements. The foregoing provisions of this subdivision
5 prohibiting disclosure of the contents of applications or statements
6 shall not apply to physical data relating to the qualified property
7 described therein.

8 7. The commissioner of finance shall be authorized to promulgate rules
9 necessary to effectuate the purposes of this section. Notwithstanding
10 any other provision of law to the contrary, such rules may include, but
11 need not be limited to, denial, termination or revocation of any abate-
12 ment pursuant to this section if building service workers are not paid
13 the prevailing wage or if any dwelling unit in a qualified property held
14 in the condominium form of ownership or a qualified property held in the
15 cooperative form of ownership has real property taxes, water and sewer
16 charges, payments in lieu of taxes or other municipal charges due and
17 owing, unless such real property taxes, water and sewer charges,
18 payments in lieu of taxes or other municipal charges are currently being
19 paid in timely installments pursuant to a written agreement with the
20 department of finance or other appropriate agency.

21 8. Except to the extent that the owner of a dwelling unit of a quali-
22 fied property situated in a city having a population of one million or
23 more may request a redacted copy of any application or statements
24 pertaining to such dwelling unit, as provided in subdivision four of
25 this section, the information contained in applications or statements in
26 connection therewith filed with the commissioner of finance pursuant to
27 subdivision three, three-a, three-b, three-c, three-d or three-e of this
28 section shall not be subject to disclosure under article six of the
29 public officers law.

30 § 6. Section 467-a of the real property tax law is amended by adding a
31 new subdivision 10 to read as follows:

32 10. The fiscal officer, as defined in section two hundred thirty of
33 the labor law, shall have the power to conduct an investigation and
34 hearing and file a final determination as to the payment of wages owed
35 by an owner, successor, or any employer of building service employees,
36 as provided under subdivisions one, four, five, six, eight and nine of
37 section two hundred thirty-five of the labor law.

38 § 7. This act shall take effect immediately.