STATE OF NEW YORK

6350--A

2021-2022 Regular Sessions

IN SENATE

April 23, 2021

Introduced by Sens. BENJAMIN, ADDABBO, BAILEY, BROOKS, GOUNARDES, HOYLMAN, KAPLAN, KAVANAGH, MANNION, RAMOS, REICHLIN-MELNICK, SALAZAR -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee and committed to the Committee on Finance -- 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:

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

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

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

(i) "Prevailing wage" means the rate of wages and supplemental benefits paid in the locality to workers in the same trade or occupation and annually determined by the fiscal officer in accordance with the provisions of section two hundred thirty-four of the labor law.

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

LBD11073-02-1

(j) "Qualified property" means (i) a property with an average unit assessed value of less than or equal to sixty thousand dollars; or (ii) a property with an average unit assessed value of more than sixty thousand dollars and less than or equal to one hundred thousand dollars, and less than thirty dwelling units; or (iii) a property with respect to which an applicant has submitted an affidavit certifying that all building service employees employed or to be employed at the property shall receive the applicable prevailing wage for the duration of such property's tax abatement.

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

(l) "Fiscal officer" means the comptroller of the city of New York.

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

(f) For purposes of this subdivision, a qualified property shall be deemed not to be receiving complete or partial real property tax exemption or tax abatement if the qualified property is, or certain dwelling units therein are, receiving benefits pursuant to section four hundred, four hundred two, four hundred four, four hundred six, four hundred eight, four hundred ten, four hundred ten-a, four hundred twelve, four hundred twelve-a, four hundred sixteen, four hundred eighteen, four hundred twenty-a, four hundred twenty-b, four hundred twenty-five, four hundred thirty-six, four hundred fifty-eight, four hundred fifty-eight-a, four hundred fifty-nine-c, four hundred sixty-two, four hundred sixty-seven, four hundred sixty-seven-b, four hundred ninety-nine-bbb, or four hundred ninety-nine-bbbb of this article, or if the qualified property is receiving a tax abatement but not a tax exemption pursuant to section four hundred eighty-nine of this article.

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

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

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

(b) An application for an abatement pursuant to this section shall be submitted to the commissioner of finance by the board of managers of a condominium or the board of directors of a cooperative apartment corporation, provided that the commissioner of finance may by rule require the unit owner or shareholder of a dwelling unit to submit an application to supplement information contained in the application submitted by the board of managers of a condominium or the board of directors of a cooperative apartment corporation and may by rule apply and adjust, as

appropriate, any provisions of this section that relate to applications submitted by such boards to applications submitted by such owners. **The commissioner of finance shall by rule require the unit owner or the shareholder of a dwelling unit to certify the primary residence of such unit owner or shareholder.**

(d) The commissioner of finance shall determine the form of the application and the information which it shall contain. The information contained in the application shall be provided with respect to the **qualified** property as of the taxable status date for the fiscal year to which the application relates. Such information shall include, but need not be limited to:

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

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

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

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

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

4. Except in accordance with proper judicial order or as otherwise provided by law, neither the commissioner of finance, nor any officer or employee of a department of finance of a city having a population of one million or more, nor any person who, pursuant to this subdivision, is authorized to inspect the application or statements in connection therewith required by this section, shall disclose or make known the contents of any such application or statements. Except as provided in this subdivision, the officers charged with the custody of any such application or statements shall not be required to produce them in any action or proceeding in any court or before any administrative tribunal, but any such application or statements may be produced on behalf of the department of finance. **An affidavit certifying that all building service employees employed or to be employed at the qualified property shall receive the applicable prevailing wage may be produced in any action or proceeding in any court or before any administrative tribunal. Such affidavit shall be considered a public record.** Nothing in this subdivision shall be construed to prohibit delivery to an owner of a dwelling unit of a **qualified** property situated in a city having a population of one million or more of a copy of any application or statements pertaining to such dwelling unit, upon request and with personally identifying information redacted. Nothing in this subdivision shall be construed to prohibit the delivery of a certified copy of any such application or statements to the United States of America or any department thereof, the state of New York or any department thereof, or a city having a population of one million or more or any department thereof, provided any such application or statements are required for official business; nor to prohibit the inspection for official business of any such appli-

cation or statements by the tax commission of a city having a population of one million or more, or by the corporation counsel or other legal representative of a city having a population of one million or more, or by any person engaged or retained by the department of finance on an independent contract basis; nor to prohibit the publication of statistics so classified as to prevent the identification of any particular application or statements. The foregoing provisions of this subdivision prohibiting disclosure of the contents of applications or statements shall not apply to physical data relating to the **qualified** property described therein.

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

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

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

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

§ 7. This act shall take effect immediately.