

STATE OF NEW YORK

2333

2023-2024 Regular Sessions

IN ASSEMBLY

January 25, 2023

Introduced by M. of A. BARCLAY, MANKTELOW, LEMONDES, JENSEN -- read once
and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to establishing
the Lake Ontario assessment increase exemption

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

Section 1. The real property tax law is amended by adding a new
section 485-x to read as follows:

§ 485-x. Lake Ontario assessment increase exemption. 1. Residential
real property that has undergone preventative maintenance with erosion
protection structures to ensure property will be protected from flood
damage or erosion in the event of rising water levels or necessary main-
tenance of bank stabilization due to damage sustained by flooding or
erosion may be exempt from an assessment increase from such maintenance
as provided in this section in a participating municipality within an
eligible county.

2. (a) (i) Such real property shall be exempt for a period of eleven
years to the extent of one hundred per centum of the increase in
assessed value thereof attributable to such maintenance and for an addi-
tional period of nine years provided, however, that the extent of such
exemption shall be decreased by ten per centum each year during such
additional period of nine years and such exemption shall be computed
with respect to the exemption base. The exemption base shall be the
increase in assessed value as determined in the initial year of such
twenty year period following the filing of an original application.

(ii) The following table shall illustrate the computation of the
exemption pursuant to this section:

<u>Year of exemption</u>	<u>Percentage of exemption</u>
<u>1</u>	<u>100</u>
<u>2</u>	<u>100</u>
<u>3</u>	<u>100</u>

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

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1	<u>4</u>	<u>100</u>
2	<u>5</u>	<u>100</u>
3	<u>6</u>	<u>100</u>
4	<u>7</u>	<u>100</u>
5	<u>8</u>	<u>100</u>
6	<u>9</u>	<u>100</u>
7	<u>10</u>	<u>100</u>
8	<u>11</u>	<u>100</u>
9	<u>12</u>	<u>90</u>
10	<u>13</u>	<u>80</u>
11	<u>14</u>	<u>70</u>
12	<u>15</u>	<u>60</u>
13	<u>16</u>	<u>50</u>
14	<u>17</u>	<u>40</u>
15	<u>18</u>	<u>30</u>
16	<u>19</u>	<u>20</u>
17	<u>20</u>	<u>10</u>

18 (b) No such exemption shall be granted unless:

19 (i) such construction was commenced on or after the enactment of this
20 section;

21 (ii) the residential real property is situate in a participating muni-
22 cipality within an eligible county;

23 (iii) the cost of such construction exceeds the sum of ten thousand
24 dollars or such greater amount as may be specified by local law; and

25 (iv) such construction is completed as may be evidenced by appropriate
26 documentation as provided by the owner.

27 (c) For purposes of this section the term construction shall not
28 include ordinary maintenance and repairs.

29 3. Such exemption shall be granted only upon application by the owner
30 of such real property on a form prescribed by the commissioner. Such
31 application shall be filed with the assessor of a participating munici-
32 pality on or before the appropriate taxable status date of such munici-
33 pality and within one year from the date of completion of such
34 construction. The owner shall attach any and all reports prepared by,
35 but not limited to the cost of installation of erosion protection struc-
36 tures or bank stabilization and shall be accompanied by any other
37 supporting documentation.

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

47 5. A participating municipality may, by local law, reduce the per
48 centum of exemption otherwise allowed pursuant to this section;
49 provided, however, that a project in course of construction and
50 exemptions existing prior in time to passage of any such local law shall
51 not be subject to any such reduction so effected. Such municipality upon
52 reduction of the per centum of exemption pursuant to this subdivision
53 may thereafter, by local law, increase the per centum of exemption up to
54 any per centum not exceeding the maximum allowed by subdivision two of
55 this section, provided, however, that any such local law shall apply
56 only to construction commenced subsequent to the effective date of such

1 local law. A copy of all such local laws shall be filed with the commis-
2 sioner and the assessor of the municipality.

3 6. A participating municipality may, by local law, establish a date
4 for the commencement of effectiveness of exemption offered pursuant to
5 this section and may provide that the provisions of this section shall
6 apply only to construction having a greater value than that specified by
7 subdivision two of this section.

8 7. For the purposes of this section, the following terms shall have
9 the following meanings:

10 (a) "Eligible county" shall mean a county included in the governor's
11 executive order one hundred sixty-five of two thousand seventeen,
12 declaring a state of emergency, dated May third, two thousand seventeen.

13 (b) "Eligible municipality" shall mean a municipal corporation, as
14 defined by subdivision ten of section one hundred two of this chapter,
15 which is either: (i) an eligible county; or (ii) a city, town, village,
16 special district, or school district that is wholly or partly contained
17 within an eligible county.

18 (c) "Participating municipality" shall mean an eligible municipality
19 that has passed a local law, ordinance, or resolution pursuant to subdi-
20 vision five of this section.

21 (d) "Flooding" shall mean the lake shore and inland flooding and
22 accelerated erosion that occurred as a result of heavy rainfall and the
23 rising water level of Lake Ontario and any connected inland waterways or
24 estuaries within an eligible county.

25 (e) "Maintenance" shall mean the repair, rehabilitation, or replace-
26 ment of any previously authorized, currently serviceable structure or
27 fill, or of any currently serviceable structure or fill authorized by
28 the department of environmental conservation, provided that the struc-
29 ture or fill is not to be put to uses differing from those uses speci-
30 fied or contemplated for it in the original permit or the most recently
31 authorized modification.

32 (f) "Bank stabilization" shall mean activities necessary for erosion
33 control or prevention, such as vegetative stabilization, bioengineering,
34 sills, rip rap, revetment, gabion baskets, stream barbs, and bulkheads,
35 or combinations of bank stabilization techniques, provided the activity
36 is approved by the department of environmental conservation.

37 (g) "Erosion protection structures" shall mean a structure specif-
38 ically designed to reduce or prevent erosion, such as a groin, jetty,
39 seawall, revetment, bulkhead, breakwater, or artificial beach nourish-
40 ment project as defined in 6 NYCRR 505.2.

41 (h) "Erosion" shall mean the loss or displacement of land along the
42 coastline due to the action of waves, currents, tides, wind-driven
43 water, waterborne ice, or other impact of storms. It also means the loss
44 or displacement of land due to the action of wind, runoff of surface
45 waters, or groundwater seepage as defined in 6 NYCRR 505.2.

46 § 2. This act shall take effect immediately.