STATE OF NEW YORK

2212

2025-2026 Regular Sessions

IN SENATE

January 15, 2025

Introduced by Sen. LIU -- read twice and ordered printed, and when printed to be committed to the Committee on Cities 1

AN ACT to amend the real property tax law and the administrative code of the city of New York, in relation to enacting the "sewage flooding prevention act"

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

Section 1. Short title. This act shall be known and may be cited as the "sewage flooding prevention act".

§ 2. The real property tax law is amended by adding a new section 471 to read as follows:

§ 471. Abatement of taxes for the installation of check valves for sewer improvements in cities with a population of one million or more. 1. In a city with a population of one million or more, any owner of a dwelling who installs a check valve device to prevent sewage from back-flowing into such dwelling shall receive an abatement of taxes on such real property equaling one-half, up to two thousand dollars towards the cost of purchasing and installing such device.

2. Any not-for-profit entity which owns a building of any type or a dwelling in a city with a population of one million or more and which installs a check valve device to prevent sewage from back-flowing into such building or dwelling shall receive an abatement of water and sewer charges equaling one-half of the cost of purchasing and installing such device, up to two thousand dollars.

3. For the purposes of this section, the term "dwelling" shall mean any building, structure or portion thereof which is occupied in whole or in part as a home, residence or sleeping place for one or more human beings.

4. The New York city department of environmental protection shall promulgate any rules and regulations necessary for the implementation of

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

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this section, including but not limited to, identifying appropriate check valve systems.

§ 3. Subdivision e of section 24-514 of the administrative code of the city of New York is amended to read as follows:

e. Exemptions from sewer rents or charges. Any real property which is entitled to an exemption from the payment of water rents or charges shall also be exempt from payment of the sewer rents or charges imposed hereunder. **In addition, any not-for-profit entity which owns a building of any type or a dwelling in a city with a population of one million or more and which installs a check valve device to prevent sewage from back-flowing into such building or dwelling shall receive an abatement of water and sewer charges equaling one-half of the cost of purchasing and installing such device, up to two thousand dollars. For the purposes of this subdivision, the term "dwelling" shall mean any building, structure or portion thereof which is occupied in whole or in part as a home, residence or sleeping place for one or more human beings.**

§ 4. This act shall take effect on the one hundred eightieth day after it shall have become a law.