§ 307-a. Additional tax on class one property. 1. Generally. Notwithstanding any provision of any general, special or local law to the contrary, any city with a population of one million or more is hereby authorized and empowered to adopt and amend local laws in accordance with this section imposing an additional tax on certain class one properties, as such properties are defined in section eighteen hundred two of this chapter, excluding vacant land.

2. Definitions. As used in this section:

(a) "Commissioner of finance" means the commissioner of finance of a city having a population of one million or more, or his or her designee.

(b) "Department of finance" means the department of finance of a city having a population of one million or more.

(c) "Net real property tax" means the real property tax assessed on class one property after deduction for any exemption or abatement received pursuant to this chapter.

3. Additional tax. A local law enacted pursuant to this section may provide for a real property tax surcharge in an amount (a) up to twenty-five percent of net real property taxes for the fiscal year beginning July first, two thousand three, and (b) up to fifty percent of net real property taxes for fiscal years beginning on or after July first, two thousand four.

4. Property subject to additional tax. Such surcharge shall be imposed on class one property, excluding vacant land, that provides rental income and is not the primary residence of the owner or owners of such class one property, or the primary residence of the parent or child of such owner or owners.

5. Rental income, primary residence and/or relationship to owner or owners. The property shall be deemed to be the primary residence of the owner or owners thereof, if such property would be eligible to receive the real property tax exemption pursuant to section four hundred twenty-five of this chapter, regardless of whether such owner or owners has filed an application for, or the property is currently receiving such exemption. Proof of primary residence and the resident's or

residents' relationship to the owner or owners and the absence of rental income shall be in the form of a certification as required by local law or the rules of the commissioner.

6. Rules. The department of finance of any city enacting a local law pursuant to this section shall have, in addition to any other functions, powers and duties which have been or may be conferred on it by law, the power to make and promulgate rules to carry out the purposes of this section including, but not limited to, rules relating to the timing, form and manner of any certification required to be submitted under this section.

7. Penalties. (a) Notwithstanding any provision of any general, special or local law to the contrary, an owner or owners shall be personally liable for any taxes owed pursuant to this section whenever such owner or owners fail to comply with this section or the local law or rules promulgated thereunder, or makes such false or misleading statement or omission and the commissioner determines that such act was due to the owner or owners' willful neglect, or that under such circumstances such act constituted a fraud on the department. The remedy provided herein for an action in personam shall be in addition to any other remedy or procedure for the enforcement of collection of delinquent taxes provided by any general, special or local law.

(b) If the commissioner should determine, within three years from the filing of an application or certification pursuant to this section, that there was a material misstatement on such application or certification, he or she shall proceed to impose a penalty tax against the property of five hundred dollars, in accordance with the local law or rules promulgated hereunder.

8. Cessation of use. In the event that a property granted an exemption from taxation pursuant to this section ceases to be used as the primary residence of such owner or owners or his, her or their parent or child, such owner or owners shall so notify the commissioner of finance.