



Thomas H. Mattox
Commissioner of
Taxation and Finance

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

Susan E. Savage
Assistant Deputy Commissioner

Joseph K. Gerberg
ORPTS Legal Unit Manager

W.A. HARRIMAN CAMPUS
ALBANY, NY 12227
Tel. (518) 474-8821 Fax (518) 474-3657
www.tax.ny.gov

November, 2011

SUMMARY OF 2011 REAL PROPERTY TAX LEGISLATION

This document provides general summaries of the most noteworthy legislation enacted in 2011 related to real property tax administration. These descriptions are intended only as a source of basic information about the key elements of the new laws and are not meant to be taken as legal advice or as a substitute for the advice of counsel. As used herein, “RPTL” means the Real Property Tax Law and “ORPTS” means the Office of Real Property Tax Services.

1. ASSESSMENT ADMINISTRATION

Real Property Tax Cap

- Chapter **97** (S.5856), Part A ▪ General Municipal Law § 3-c, Education Law § 2023-a

Chapter **97**, Part A, generally provides that beginning with the fiscal year that begins in 2012, a local government or school district may not increase its property tax levy by more than two percent or the rate of inflation, whichever is less, unless an override of the tax levy limit is approved by the local government’s governing body or school district’s voters. There are limited, narrow exclusions to the levy limit, most notably, the costs arising out of court orders or judgments in tort (personal injury) actions, and unusually large increases in pension contribution rates from one year to the next. In addition, a school district’s local capital expenditures are excluded from its levy limit. There is also a tax base growth factor (computed by ORPTS) which adjusts the levy limit to account for physical growth in the tax base (i.e., new construction). A local government tax levy may not exceed the levy limit unless 60% of the total voting power of its governing body approves an override; similarly, a school district tax levy may not exceed the levy limit unless 60% of the voters approve the override. Further information may be found at <http://www.tax.ny.gov/research/property/cap.htm>.

Marriage Equality Act

- Chapters **95, 96** (A.8354, A.8520) ▪ Domestic Relations Law § 10-a

Chapters **95** and **96** provide that an otherwise valid marriage shall be valid whether the parties to the marriage are of the same sex or of different sex. It further provides, among other things, that State laws which confer rights upon married couples using gender-specific language

shall be construed in a gender-neutral manner. Thus, when administering the RPTL, assessors and other local officials must recognize marriages between individuals of the same sex if valid and performed in New York or any other jurisdiction where such marriages are legal. For example, where an exemption statute provides special consideration for property owned by “husband and wife” (as is true for the Enhanced STAR and Senior Citizen exemptions per RPTL §§ 425(4)(a) and 467(1)(a)), same-sex spouses must receive the same consideration as different-sex spouses when administering these provisions.

Modernization of Real Property Tax Administration

- Chapter **61** (S.2811-C), Part U, §§ 1-11 ▪ RPTL § 104 *et al.*

Chapter **61**, Part U, lays the groundwork for a comprehensive program of electronic real property tax administration. Most crucially, it authorizes the Commissioner of Taxation and Finance to establish standards by which the various tasks associated with real property tax administration may be performed electronically, including:

- filing exemption applications
- filing petitions for administrative or judicial review of assessments
- filing applications for administrative correction of errors
- issuing tax billing statements
- paying taxes and providing receipts
- issuing certain taxpayer notices, and
- furnishing notices or certificates to local officials regarding State equalization rates, residential assessment ratios, special franchise assessments, railroad ceilings, taxable state lands, advisory appraisals, and certification of Assessors and County Directors of Real Property Tax Services

These standards will not be binding upon any local government but may be adopted at local option. Even where these standards are locally applicable, taxpayers will not be required to accept electronic documents or engage in electronic communications unless they elect to do so. To protect the electronic privacy of taxpayers who do choose to participate, the legislation precludes the disclosure of e-mail addresses and other electronic contact information collected by a municipality in the course of administering this program. The provisions of this legislation that specifically relate to the electronic payment of property taxes are discussed below (see “Tax Collection and Enforcement”).

Uniform Parcel Identification Numbers

- Chapter **58** (S.2808-D), Part N, § 7 ▪ Tax Law § 171-u(5)

Chapter **58**, Part N, authorizes the Commissioner of Taxation and Finance to adopt rules prescribing a uniform statewide system of parcel identification numbers applicable to all assessing units. The numbering system so prescribed may apply to assessment rolls with taxable status dates of January 1, 2013 or later. At the discretion of the Commissioner, a separate numbering system may be established for New York City and Nassau County.

2. EXEMPTION ADMINISTRATION

Agricultural Amusements

- Chapter **47** (S.769) ▪ Agricultural and Markets Law § 301(4)(c)

Chapter **47** provides that the land under an “agricultural amusement” such as a corn maze or a hay bale maze may be eligible for an agricultural assessment if the maze is produced from crops grown on the farm and those crops are harvested and marketed in the same manner as other crops that are produced on the farm. The legislation essentially codifies 10 Op.Counsel SBRPS No. 111, which concluded that the land associated with corn mazes built from corn that was grown on the farm could be granted an agricultural assessment.

Agricultural Assessments; Equine Operations

- Chapter **384** (S.5168-A) ▪ Agricultural and Markets Law § 301(11),(17)

Chapter **384** adds “commercial equine operations” to the definition of “farm operations” for purposes of the Agricultural Districts Law, enabling such enterprises to receive agricultural assessments and gain agricultural district protections. To be a commercial equine operation for this purpose, the enterprise must consist of at least seven acres, must stable at least 10 horses, regardless of ownership, and must receive at least \$10,000 in gross receipts annually from fees generated through (1) commercial equine activities including, but not limited to riding lessons, trail riding activities or training of horses – but not horse racing – or through (2) the production for sale of crops, livestock, and livestock products, or through both (1) and (2). An otherwise eligible enterprise that is proposed or in its first or second year of operation may qualify as a commercial equine operation if it consists of at least seven acres and stables at least 10 horses, regardless of ownership, by the end of the first year of operation.

Economic Transformation Area Exemption

- Chapter **61** (S.2811-C), Part V, § 11 ▪ RPTL § 485-p

Chapter **61**, Part V creates an Economic Transformation and Facility Redevelopment Program to mitigate the economic impact resulting from the closing of certain correctional and juvenile justice facilities in the communities in which they are located, and to stimulate redevelopment and/or new development in those areas. The program includes a local option exemption from real property taxes and special ad valorem levies. To be applicable, a local law authorizing the exemption must be adopted within three years of the date of the closure of a facility. If locally authorized, the exemption applies for a term of five years, starting either at 50% of the added value if the construction is on or at the site of the closed facility, or at 25% if the construction is in the economic transformation area but outside the closed facility. The construction must begin within one year from the issuance of a certificate of eligibility.

First-time Homebuyers

- Chapter **77** (A.5028) ▪ RPTL § 457

Chapter 77 extends the local-option exemption for first-time homebuyers of newly-constructed homes. To qualify for the exemption previously, a construction contract had to be in place by December 31, 2010, but Chapter 77 moved this deadline to December 31, 2016.

Multiple Dwellings in Cities, Towns and Villages

- Chapter 97 (S.5856), Part B, § 43 ▪ RPTL § 421-m

Chapter 97, Part B, allows a city, town or village to adopt a local law providing an exemption from taxation and special ad valorem levies (but not special assessments) for the construction or substantial rehabilitation of multiple dwellings located within a “designated benefit area” set forth in such local law, where certain eligibility requirements are met, primarily:

- The construction or substantial rehabilitation must take place on vacant, predominantly vacant or under-utilized land, or on land that contains a non-conforming use or a substandard, structurally unsound or unsanitary dwelling.
- The construction or substantial rehabilitation is begun on or after the effective date of the local law, ordinance or resolution but no later than June 15, 2015.
- At least 20 percent of the units must be affordable to individuals and families of low and moderate incomes as determined in accordance with the statutory criteria.
- The construction or substantial rehabilitation is carried out with the assistance of affordable housing grants, loans or subsidies from a federal, state or local agency.

If the exemption is locally authorized, a 100% exemption applies while the construction or substantial rehabilitation is ongoing, subject to a maximum of three years. After the work is completed, the exemption continues for another 20 years, at a percentage of 100% for the first 12 years, then declining to 80%, 60%, 40% and finally 20% over the next eight years. However, while the exemption is in force, taxes are nonetheless payable in an amount at least equal to the amount that was payable on the land and pre-existing improvements immediately before the exemption began. No other exemption may be granted concurrently to the same improvements.

After a city, town or village has adopted a local law to authorize this exemption, the county and any other municipal corporation in which the designated benefit area is located may likewise authorize the exemption by local law, or in the case of a school district, by resolution. However, the exemption may not be offered where the multiple dwelling exemptions authorized by RPTL §§ 421-a or 421-c may be offered.

Municipal Electric Generating and Distributing Equipment

- Chapter 275 (A.5452) ▪ RPTL § 406(8)

Chapter 275 authorizes a municipal corporation to grant a total exemption from taxation to real property located therein which serves as the electrical distribution and generation system of another municipal corporation. In order for this exemption to be applicable, the governing body of the municipal corporation in which the property is located must so agree in writing. While RPTL § 406 authorized a similar local option exemption for municipally owned property used for various purposes, prior to the enactment of Chapter 275, municipal electrical systems were not among those purposes.

STAR; Limitation on Increases in Tax Savings

- Chapter **58** (S.2808-D), Part N, § 6 ▪ RPTL § 1306-a(2)

Chapter 58, Part N, provides that beginning with the 2011-2012 school year, the STAR tax savings applicable to any "portion" (meaning that part of an assessing unit located within a school district) shall not exceed the tax savings applicable to that portion in the prior school year by more than two percent. The maximum tax savings attributable to the Basic and Enhanced STAR exemptions for each school district portion is calculated by ORPTS and posted online.

Renunciation of Previously-Granted Exemptions

- Chapter **58** (S.2808-D), Part N, §§ 1-5 ▪ RPTL § 496 *et al.*

Chapter **58**, Part N, authorizes a property owner to voluntarily give up a tax exemption he or she had received on one or more preceding assessment rolls. To do so, the property owner must file a renunciation application (Form RP-496) with the County Director of Real Property Tax Services no later than 10 years after the levy of taxes upon the assessment roll on which the renounced exemption appears. After consulting with the assessor as appropriate, the County Director computes the total amount owed by the property owner, including interest at the rate prescribed by RPTL § 924-a or such other law as may be applicable, and a processing fee of \$500. The property owner must pay the total amount due to the County Treasurer within 15 days after the mailing of notice by the County Director. After deducting the \$500 processing fee, the Treasurer distributes the taxes and interest owed to the affected municipal corporations, and, in the case of the STAR exemption, to the Commissioner of Taxation and Finance.

Retroactive Exemptions for Specific Properties

In a number of assessing units, the assessor has been authorized to accept an exemption application after taxable status date for a parcel owned by a named nonprofit or governmental entity. In many cases the entity acquired the property after taxable status date, though in other cases, the entity had title but simply failed to apply by taxable status date. The affected assessing units, entities involved, and Chapter Numbers are identified in the ORPTS Legislative Status Chart that appears at page 10 below.

3. TAX COLLECTION AND ENFORCEMENT

Modernization of Real Property Tax Collection

- Chapter **61** (S.2811-C), Part U, § 1-11 ▪ RPTL § 925(1)(b), General Municipal Law § 5-b

As noted above, Chapter **61**, Part U lays the groundwork for a comprehensive program of electronic real property tax administration. (see "Assessment Administration"). It includes two provisions that specifically impact the collection of real property taxes. First, it explicitly authorizes municipalities to contract with third-party vendors for the purpose of collecting property tax and other payments via the internet. The State Comptroller is authorized to establish guidelines for local governments to follow when entering into such contracts. Prior law had been construed as only authorizing payments over the internet when the payment is made

directly to the municipality, and many local governments did not have the capability to accept payments absent a third-party processor.

Second, the legislation clarifies that a tax payment mailed to the collecting officer by a financial institution is not considered an internet payment, even if the institution mailed the payment in accordance with instructions given to it over the internet. For example, if a taxpayer logs into his or her bank's website near the end of the interest-free period and directs the bank to mail a check to the collecting officer for the amount due, the payment will be treated as a mailed payment, not an internet payment. As a result, if it is received by the collecting officer after the end of the interest-free period and does not have a legible postmark showing that it was mailed before the interest-free period ended, it will be subject to interest. The fact that the taxpayer initiated the transaction over the internet before the interest-free period ended will not allow the interest to be excused. By contrast, taxes paid directly over a municipal website – where that option exists – are deemed paid as of the completion of the internet transaction, so if such a transaction is completed before the end of the interest-free period, no interest will be chargeable.

Land Banks

- Chapter **257** (A.373-A) ▪ Not-For-Profit Corporation Law Article 16

Chapter 257 authorizes the creation of “land banks” to foster the development of vacant and abandoned property and promote economic growth. Each land bank will be a Type-C Not for Profit Corporation and may be created by any “foreclosing governmental unit” (meaning a “tax district” as defined by RPTL Article 11). The creation of a land bank is subject to the approval of the New York State Urban Development Corporation (doing business as Empire State Development); up to 10 land banks may exist at any given time. Insofar as real property tax administration is concerned, the following provisions are particularly noteworthy:

- Land banks may purchase delinquent tax liens from tax districts and foreclose the liens themselves.
- When court orders a public auction of tax-delinquent property pursuant to RPTL §1136(2), a land bank has preferred status over other potential bidders.
- While property owned by a land bank, it is wholly exempt from taxation.
- When property is sold by the land bank and thereby restored to the tax rolls, 50% of the taxes that are collected on the property over the next five years may be remitted to the land bank, at local option.

School District Installment Payments

- Chapter **551** (S.3110) ▪ RPTL § 1326-a(1)

Chapter **551** gives non-city school districts additional flexibility in structuring an installment payment program. Previously, where the program was offered (it is a local option), the installment schedule consisted of three payments, with the first being at least 50% of the total tax due, the second being at least 50% of the balance due plus interest, and the third being the amount remaining due plus interest. Chapter 551 preserves the three-payment structure while allowing each school district to set its own minimums for the first and second installment payments. If a school district that offers installment payments does not set its own minimums, the statutory minimums apply. In either case, the payment due dates remain the same as before.

Citizen Empowerment Tax Credit

- Chapter **57** (S.2807-C), Part K, § 2 ▪ State Finance Law § 54(10)(p)

Chapter **57**, Part K, establishes a Citizen Empowerment Tax Credit program to encourage the consolidation and dissolution of cities, towns and villages. A municipality receiving this credit must apply at least 70 percent of the aid toward real property tax relief, and must place a statement on its tax bills as follows: “Your property tax savings this year resulting from the State Citizen Empowerment Tax Credit received as the result of local government re-organization is \$_____.” The property tax savings shown on each bill is to be calculated by (1) multiplying the amount of the credit used for property tax relief by the amount of property taxes levied by the municipality upon the parcel in question and (2) dividing the result by the total amount of property taxes levied by the municipality.

4. MISCELLANEOUS

Electronic Recording of Real Estate Records

- Chapter **549** (S.2373-A) ▪ Real Property Law §§ 290, 291-i; State Technology Law § 307

Chapter **549** authorizes recording officers (county clerks and the City Register in New York City) to opt to permit electronic recording or filing of instruments affecting real property in their county. The legislation essentially gives each county clerk the discretion to allow electronic recording and provides that where a county clerk has done so, digitized paper documents, electronic records, electronic signatures and electronic notarization will be valid if the statutory requirements have been followed. Insofar as real property tax administration is directly concerned, the legislation also provides that the data on a Form RP-5217 that has been filed with a county clerk may be transmitted to the State electronically if the State has so agreed. This measure takes effect September 22, 2012.

State Budget; Real Property Tax-Related Appropriations

- Chapters **50**, **53** and **94** (S.2800-E, S.2803-E and A.8235)

Chapter **50** enacts the 2011-12 State Operations Budget, which includes appropriations of \$19.17 million to fund ORPTS programs (p.594) under the budget of the Department of Taxation and Finance, and \$197.5 million for payments of taxes on taxable state lands under RPTL §§ 532-546 (p.646). Chapter **53** enacts the 2011-12 Aid to Localities Budget, which, among other things, appropriates \$3.3 billion to pay for tax relief under the STAR program (p.182); related provisions of State Finance Law section 97-rrr were extended by Chapter **94**. Chapter **53** also appropriates up to \$926,000 for local aid for improved real property tax administration, including up to \$750,000 for coordination programs and cyclical reassessments (where conducted for the first time in three years or more) and up to \$176,000 for assessor training (p.944).

Legislation of Local Interest

Enactments that are primarily of local interest include the following:

- The Village of Haverstraw has been authorized to appoint an otherwise qualified non-village resident as its assessor (Chap. **128**).
- The calculation of Adjusted Base Proportions has been “capped” for the 2011 assessment rolls of the Approved Assessing Units in Nassau County (1% if a local law, ordinance or resolution so providing is adopted), Nassau County (1%), and New York City (2.5%) (Chaps. **36, 164, 541**).
- The exemption authorized by RPTL §421-d for certain multiple dwellings financed by the New York State Housing Finance Agency and located outside New York City has been revised and extended (Chap. **100**).
- Legislation was enacted creating the Syracuse Regional Airport Authority and giving it an exemption from real property taxation (Chap. **463**).
- Special legislation relating to payments in lieu of taxes on the watershed of the City of Rochester has been clarified (Chap. **57**, Pt. L).
- The Peconic Bay Community Preservation Program has been amended to clarify the authority for payments in lieu of taxes by the Town of Southampton (Chap. **330**).
- The core preservation area of the Central Pine Barrens has been expanded (Chap. **538**).
- A local option exemption for commercial and mixed-use property in Livingston County has been authorized (Chap. **545**).
- The Bay Park Fire District has been authorized to apply unexpended funds in its capital reserve account to provide property tax relief to property owners in the district (Chap **48**).
- Several laws primarily impacting New York City have been enacted or amended, namely:
 - The Industrial and Commercial Abatement Program has been reauthorized for “peaking unit” electrical generators (Chap. **8**).
 - The exemption authorized by RPTL § 421-a for certain multiple dwellings has been revised and extended (Chap. **97**, Pt. B, §§38-42).
 - The United Nations Development Corporation has been authorized to purchase certain parkland to build office and support space for the UN, and to make payments in lieu of taxes thereon (Chap. **137**).
 - The exemption authorized by RPTL § 488-a for the rehabilitation of single room occupancy multiple dwellings has been extended (Chap. **140**).
 - Access to SCRIE applications has been expanded for owners of dwelling units in a building for which an application has been submitted (Chap. **453**).

GOVERNOR'S DISAPPROVAL MESSAGES

DISAPPROVAL MESSAGES:

- # 25: 2011 Tentative Assessment Roll of Town of Hamilton, Madison County
- # 55: Orange County IDA and Town of Chester

VETO MESSAGE - No. 25

TO THE SENATE: I am returning herewith, without my approval, the following bill:

Senate Bill Number 5529-A, entitled: "AN ACT to authorize an extension of time to file a tentative assessment roll in certain towns"

NOT APPROVED

This bill would authorize the Town of Hamilton Board (the "Town Board") in Madison County to: (1) cancel the current tentative assessment roll for 2011; (2) establish a new date for filing a new tentative assessment roll no later than July 31, 2011; and (3) set new dates for filing grievances on real property tax assessments. In short, this legislation would replace statutorily mandated time frames that guarantee due process to property taxpayers with dates set by the Town Board in its discretion.

The cancellation of the tax assessment rolls would necessitate a recalculation of the preliminary tax rates, delay Madison County's budget process and postpone the equalization process, which is critical for school tax apportionment and distribution of school aid for the three school districts impacted by this legislation. Indeed, the Madison County Board of Supervisors has requested that I disapprove this bill for these reasons. Finally, this bill would weaken the State's efforts to improve local assessment administration and adversely impact local taxpayers.

The bill is disapproved.

(signed) Andrew M. Cuomo

VETO MESSAGE - No. 55

TO THE ASSEMBLY: I am returning herewith, without my approval, the following bill:

Assembly Bill Number 3146, entitled: "AN ACT to amend the general municipal law, in relation to the town of Chester and the Orange county industrial agency"

NOT APPROVED

This bill empowers the Town of Chester ("the Town"), through its supervisor and town board, to veto any payment in lieu of taxes ("PILOT") agreement entered into between the Orange County Industrial Development Agency ("IDA") and a prospective applicant for business assistance for projects to be developed within the Town. It would also require such applicant to pay for an impact analysis before the granting of a PILOT agreement and every three years thereafter to see if such agreement should be continued or otherwise modified. Finally, it attempts to alter the composition of the IDA by placing members of the Town on the body whenever PILOTs within the Town are to be considered. These proposals are unprecedented, and contrary to the purposes of IDAs.

This legislation adds uncertainty concerning the future viability of IDAs, PILOTs and other mechanisms for tax relief and economic growth. In addition, it would increase the cost of doing business through an IDA and potentially adds gridlock to the process. Furthermore, it places a burden on businesses which would discourage, rather than encourage, investment in a community. For these reasons, I am constrained to disapprove the bill.

The bill is disapproved.

(signed) Andrew M. Cuomo

2011 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/27/11 (Count = 61)

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
DTF-ORPTS Departmental / Governor's Program / Budget Bills:				
1 Budget Bill -- Includes limit on STAR savings growth, uniform parcel ID authorization and exemption renunciation (Part N)	S.2808-d A.4008-d	Budget Bill Budget Bill	Passed Senate 3/30 Passed Assembly 3/30	Signed 3/31 Ch. 58
2 Budget Bill -- Includes Tax Modernization provisions authorizing electronic filing and transmission of RPT related items (Part U), and adds a new exemption for redevelopment of closed prisons or in surrounding area, local option (Part V, adds RPTL 485-p)	S.2811-c A.4011-c	Budget Bill Budget Bill	Passed Senate 3/30 Passed Assembly 3/30	Signed 3/31 Ch. 61
3 Budget Bill -- Approp. language relating to cyclical reassessment aid only allows payment if no such aid received in 2 prior yrs.	S.2803-e A.4003-e	Budget Bill Budget Bill	Passed Senate 3/30 Passed Assembly 3/30	Signed 4/11 Ch. 53
4 Budget Bill -- Includes Local Gov't. Citizens Re-organization Empowerment Grant Program, with RPT related savings (Part K), and clarifies State PILOT obligation on certain lands located in the watershed of the City of Rochester (Part L)	S.2807-c A.4007-c	Budget Bill Budget Bill	Passed Senate 3/30 Passed Assembly 3/30	Signed 3/31 Ch. 57
5 Gov's. Program Bill #8 -- NYC Industrial & Commercial Abatement Program (ICAP) amds. re: certain generating property	S.5353 A.7511	Lanza Silver	Passed Senate 5/18 Passed Assembly 5/10	Signed 5/18 Ch. 28
6 Gov's. Prog. Bill #25 -- Omnibus bill including Tax Cap, Housing related exemptions (adds RPTL 421-m, and amds. 421-a), mandate relief measures, and rent regulation provisions	S.5856 A.8518	Skelos Lopez, V.	Passed Senate 6/24 Passed Assembly 6/24	Signed 6/24 Ch. 97
7 DTF Departmental Bill #61 -- Extends Part RR of Ch. 57 of the Laws of 2008, concerning STAR reimbursement fund	S.5665 A.8235	DeFrancisco Farrell	Passed Senate 6/16 Passed Assembly 6/13	Signed 6/23 Ch. 94
Other RPT Related Bills:				
8 Ag. Assessment -- Extends eligibility to certain Ag. Amusement related property, including corn/hay mazes (codifies Op. 10-111)	S.769 A.6213	Young Magee	Passed Senate 4/4 Passed Assembly 5/23	Signed 6/8 Ch. 47
9 Ag. Assessment -- Includes certain Commercial Equine Operations in definition of "farm operation" and allows early eligibility	S.5168-a A.7744-a	Ritchie Magee	Passed Senate 6/14 Passed Assembly 6/23	Signed 8/3 Ch. 384
10 e-Recording of Real Property related documents authorization (former Governor's Program Bill #252 of 2010)	S.2373-a A.6870-a	Stewart- Cousins Latimer	Re-Passed Senate 6/16 Passed Assembly 6/16	Signed 9/23 Ch. 549
11 Exemption -- Banking Development Districts, extends provisions relating to certain savings institutions to 2017 (amds. C.526 of '98)	S.5478 A.8103-a	Griffo Meng	Passed Senate 6/13 Passed Assembly 6/15	Signed 8/17 Ch. 484
12 Exemption -- 1st Time Homebuyers, Extends program to cover Homes purchased through December 31, 2016 (RPTL Sec. 457)	S.3176 A.5028	LaValle Sweeney	Passed Senate 5/9 Passed Assembly 5/9	Signed 6/8 Ch. 77
13 Exemption -- Livingston County -- Allows Residential-Commercial use exemption at local option of munis (adds RPTL Sec. 485-n)	S.863-b A.4643-a	Young Burling	Re-Passed Senate 6/17 Passed Assembly 6/24	Signed 9/23 Ch. 545
14 Exemption -- Multiple Dwellings involving NYSHFA, extends RPTL 421-d to July 23, 2013 & increases bonding (NYSHFA bill)	S.4032 A.8249	Young Lopez, V.	Passed Senate 5/2 Passed Assembly 6/16	Signed 6/28 Ch. 100
15 Exemption -- Municipal Corporations, allows municipal electric co. property outside boundaries with consent of host municipality	S.5163-a A.5452	Ritchie Russell	Passed Senate 6/6 Passed Assembly 5/16	Signed 8/3 Ch. 275
16 Exemption -- 1 Property, RPTL Sec. 406 (T. of Ramapo, 120 Torne Valley, T. of Ramapo)	S.4290-a A.2702-a	Carlucci Rabbitt	Passed Senate 6/15 Passed Assembly 6/15	Signed 8/17 Ch. 411
17 Exemption -- 1 Property, RPTL Sec. 406 (V. of Mineola, T.of North Hempstead, Nassau Co.)	S.5628 A.8216	Martins Schimel	Passed Senate 6/15 Passed Assembly 6/17	Signed 8/17 Ch. 487
18 Exemption -- 1 Property, RPTL Sec. 406 (V. of North Hills, T.of Hempstead, Nassau Co.)	S.5138-a A.7387-a	Martins Schimel	Passed Senate 6/13 Passed Assembly 6/6	Signed 8/17 Ch. 433
19 Exemption -- 1 Property, RPTL Sec. 408 (True North Tyler Street, LLC, C. of Troy)	S.5683 A.8285	McDonald Canestrari	Passed Senate 6/20 Passed Assembly 6/17	Signed 8/17 Ch. 450

2011 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/27/11 (Count = 61)

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
20 Exemption -- 1 Property, RPTL Sec. 410 (Massapequa Fire District, T. of Oyster Bay, Nassau Co.)	S.3503-b A.7202-b	Hannon Saladino	Passed Senate 6/20 Passed Assembly 6/20	Signed 8/17 Ch. 466
21 Exemption -- 1 Property, RPTL Sec. 410 (Roscoe-Rockland Fire District, T. of Rockland, Sullivan Co.)	S.4770 A.6056-a	Rules Gunther	Passed Senate 6/20 Passed Assembly 5/2	Signed 8/17 Ch. 416
22 Exemption -- 1 Property, RPTL Sec. 410 (Wantagh Fire District, T. of Hempstead, Nassau Co.)	S.5545-c A.8148-b	Fuschillo McDonough	Passed Senate 6/20 Passed Assembly 6/21	Signed 8/17 Ch. 485
23 Exemption -- 1 Property, RPTL Sec. 420-a (Bethel A.M.E. Church, C.of Schenectady)	S.4766 A.7243	Farley Tedisco	Passed Senate 6/16 Passed Assembly 6/20	Signed 8/3 Ch. 349
24 Exemption -- 1 Property, RPTL Sec. 420-a (Breast Cancer Help, Inc., T. of Islip)	S.4012 A.6668	Johnson Ramos	Passed Senate 6/2 Passed Assembly 6/6	Signed 8/3 Ch. 336
25 Exemption -- 1 Property, RPTL Sec. 420-a (Chabad at Stony Brook, Inc., T. of Brookhaven)	S.5751 A.4325-a	Flanagan Englebright	Passed Senate 6/20 Passed Assembly 6/6	Signed 8/3 Ch. 271
26 Exemption -- 1 Property, RPTL Sec. 420-a (Congregation Ohr Yitzchok, T. of Ramapo)	S.4293 A.2367-b	Carlucci Jaffee	Passed Senate 6/22 Passed Assembly 5/16	Signed 8/3 Ch. 267
27 Exemption -- 1 Property, RPTL Sec. 420-a (Cong. Talmud Torah D'Chasidei Bobov Monsey, T. of Ramapo)	S.5125 A.6866-a	Carlucci Jaffee	Passed Senate 6/21 Passed Assembly 6/6	Signed 8/3 Ch. 287
28 Exemption -- 1 Property, RPTL Sec. 420-a (Family Service League, Inc., T. of Huntington)	S.4184 A.6757	Marcellino Conte	Passed Senate 6/13 Passed Assembly 6/22	Signed 8/3 Ch. 338
29 Exemption -- 1 Property, RPTL sec. 420-a (Feed My Sheep Church, T. of Brookhaven)	S.5216-c A.7791-b	LaValle Murray	Passed Senate 6/20 Passed Assembly 6/22	Signed 8/3 Ch. 352
30 Exemption -- 1 Property, RPTL Sec. 420-a (First Unitarian Society, C.of Schenectady)	S.5479 A.8042	Farley Tedisco	Passed Senate 6/16 Passed Assembly 6/17	Signed 8/3 Ch. 353
31 Exemption -- 1 Property, RPTL Sec. 420-a (Foundation for Sephardic Studies, C.of New York)	S.5803 A.4773-a	Golden Cymbrowitz	Passed Senate 6/20 Passed Assembly 6/20	Signed 8/3 Ch. 362
32 Exemption -- 1 Property, RPTL Sec. 420-a (Hands Across Long Island Inc., T. of Brookhaven)	S.4900 A.7302	Flanagan Graf	Passed Senate 6/16 Passed Assembly 6/15	Signed 8/3 Ch. 303
33 Exemption -- 1 Property, RPTL Sec. 420-a (Hebrew Academy of Nassau County, T. of Hempstead)	S.1921 A.5255-a	Hannon Hooper	Passed Senate 6/16 Passed Assembly 5/23	Signed 8/3 Ch. 274
34 Exemption -- 1 Property, RPTL sec. 420-a (2 properties) (Kollell Shas Keren Hatorah, Inc., T. of Ramapo)	S.4333-a A.7370	Carlucci Jaffee	Re-Passed Senate 6/21 Passed Assembly 6/6	Signed 8/3 Ch. 304
35 Exemption -- 1 Property, RPTL Sec. 420-a (Lighthouse Mission, Inc., V. of Bellport)	S.4607-b A.7117-b	Zeldin Graf	Passed Senate 6/20 Passed Assembly 6/20	Signed 8/3 Ch. 346
36 Exemption -- 1 Property, RPTL sec. 420-a (Lord-N-Fields Voice of Freedom Bible Church, T. of Brookhaven)	S.5492 A.7989	LaValle Murray	Passed Senate 6/22 Passed Assembly 6/15	Signed 8/3 Ch. 315
37 Exemption -- 2 Properties, RPTL Sec. 420-a (Madraigos, Inc., T. of Hempstead, Nassau Co.)	S.4264-c A.7069-d	Skelos Weisenberg	Passed Senate 6/20 Passed Assembly 6/20	Signed 8/3 Ch. 340
38 Exemption -- 4 Properties, RPTL Sec. 420-a (Planned Parenthood Mohawk Hudson, Inc., C.of Schenectady)	S.3247-a A.5195-a	Farley Amedore	Passed Senate 6/16 Passed Assembly 6/15	Signed 8/3 Ch. 273
39 Exemption -- 1 Property, RPTL Sec. 420-a (Plumbers Local Union No. 200 Apprenticeship Trng., T. of Islip)	S.4600-b A.7113-b	Zeldin Graf	Passed Senate 6/16 Passed Assembly 6/20	Signed 8/3 Ch. 344
40 Exemption -- 1 Property, RPTL Sec. 420-a (Rock Apostolic Church, V. of Spring Valley)	S.4294 A.5566	Carlucci Jaffee	Passed Senate 6/13 Passed Assembly 6/1	Signed 8/3 Ch. 276

2011 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/27/11 (Count = 61)

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
41 Exemption -- 1 Property, RPTL Sec. 420-a (St. John's Evangelical Lutheran Church, T. of Islip)	S.4601-b A.7114-b	Zeldin Graf	Passed Senate 6/20 Passed Assembly 6/20	Signed 8/3 Ch. 345
42 Exemption -- 2 Properties, RPTL Sec. 420-a (Schenectady Civic Players, Inc., C. of Schenectady)	S.3412-b A.5414-b	Farley Tedisco	Passed Senate 6/16 Passed Assembly 6/17	Signed 8/17 Ch. 464
43 Exemption -- 1 Property, RPTL Sec. 420-a (State Street Presbyterian Church, C. of Schenectady)	S.3413-a A.5411-a	Farley Amedore	Passed Senate 6/16 Passed Assembly 6/16	Signed 8/3 Ch. 335
44 Exemption -- 1 Property, RPTL sec. 420-a (United Latin American Pentacostal Church, T. of Brookhaven)	S.4545-a A.7062-a	Zeldin Murray	Passed Senate 6/16 Passed Assembly 6/20	Signed 8/3 Ch. 343
45 Exemption -- 1 Property, RPTL Sec. 420-a (Yeshiva and Mesivta Toras Chaim of Greater NY S.Shore, Nassau)	S.4941-c A.7904-b	Skelos Weisenberg	Passed Senate 6/20 Passed Assembly 6/20	Signed 8/3 Ch. 351
46 Exemption -- 1 Property, RPTL Sec. 420-b (New York Mills Historical Society, T. of Whitestown)	S.5434 A.7736	Griffo Galef	Passed Senate 6/16 Passed Assembly 6/16	Signed 8/17 Ch. 443
47 Land Bank Act -- Creates a new type of entity for the administration of certain vacant, abandoned, and tax delinquent properties	S.663-a A.373-a	Valesky Hoyt	Passed Senate 6/20 Passed Assembly 6/17	Signed 7/29 Ch. 257
48 Madison County Provisions -- Allows for refileing of tentative rolls until July 31, 2011 at local option (re: T. of Hamilton revaluation)	S.5529-a A.8125-a	Valesky Magee	Passed Senate 6/14 Passed Assembly 6/17	Vetoed 7/20 Veto Message #25
49 Nassau County Provisions -- Limits adjustment of Article 18 Current Base Proportions to one percent on 2011 rolls	S.5002 A.6462	Martins Weisenberg	Passed Senate 6/14 Passed Assembly 5/9	Signed 7/20 Ch. 164
50 Nassau Co. Provisions -- Long Beach, Glen Cove, & AAU Villages, allows one percent limit on Art.19 CBP adjustments on '11 rolls	S.4647-a A.6461-b	Martins Weisenberg	Passed Senate 5/11 Passed Assembly 5/9	Signed 6/1 Ch. 36
51 New York City Provisions -- Class II Abatements, Allows unit owners to have access to copies of filed applications (RPTL 467-a)	S.397 A.1777	Krueger Rosenthal	Passed Senate 4/12 Passed Assembly 6/16	Signed 8/17 Ch. 453
52 New York City Provisions -- Housing, Extends Single Room Occupancy (SRO) benefits through 2015 (RPTL 488-a)	S.3896 A.6319	Golden Linares	Passed Senate 6/22 Passed Assembly 5/3	Signed 7/18 Ch. 140
53 New York City provisions -- Limits the change in current base proportions to 2.5% for fiscal year 2012	S.5717 A.8286	Golden Farrell	Passed Senate 6/23 Passed Assembly 6/17	Signed 9/23 Ch. 541
54 New York City provisions -- United Nations reuse and consolidation project, including exemption related amendments (see Bill Sec. 9)	S.5706-a A.8305-a	Rules Kavanagh	Passed Senate 6/17 Passed Assembly 6/17	Signed 7/15 Ch. 137
55 Orange County IDA -- PILOTS in T. of Chester require approval of Town Supervisor and Town Board (amds GML 912)	S.5666 A.3146	Larkin Calhoun	Passed Senate 6/23 Passed Assembly 6/22	Vetoed 9/23 Veto Message #55
56 Syracuse Regional Airport Authority -- creates a new public authority, with real property tax exemption and PILOTS	S.3250-a A.2166-a	DeFrancisco Magnarelli	Passed Senate 5/25 Passed Assembly 6/6	Signed 8/17 Ch. 463
57 Tax Collection -- Installment Payments in certain School Districts, Authorizes flexibility about the share of each payment required	S.3110 A.6719	DeFrancisco Magnarelli	Passed Senate 5/23 Passed Assembly 6/1	Signed 9/23 Ch. 551
58 Tax Refund Authorization -- allows Bay Park Fire District to refund a portion of existing capital reserve funds to taxpayers (Nassau Co.)	S.2131 A.2402	Skelos Weisenberg	Passed Senate 4/12 Passed Assembly 5/23	Signed 6/8 Ch. 48
59 Taxable State land related -- Central Pine Barrens territory expanded to include certain lands in the Carmens River watershed	S.5663 A.8265	LaValle Sweeney	Passed Senate 6/17 Passed Assembly 6/16	Signed 9/23 Ch. 538
60 T. of Southampton -- Authorizes payments to certain taxing districts from community preservation funds for exempt lands, w/ DTF role	S.3036 A.4766	LaValle Thiele	Passed Senate 6/14 Passed Assembly 6/16	Signed 8/3 Ch. 330
61 Village of Haverstraw -- Authorizes non-resident assessor provided they reside in Rockland, Westchester, Orange, or Putnam Cos.	S.5638 A.2930-a	Carlucci Zebrowski	Passed Senate 6/15 Passed Assembly 6/1	Signed 7/15 Ch. 128

CHAPTER INDEX

Chap.	Bill No.	Subject	Page
8	A7511	NYC Peaking Generators	8
36	A6461	Nassau AAU 1% ABP Cap	8
47	S769	Agricultural Amusements	3
48	S2131	Bay Park Fire District	8
50	S2800-E	RPT-Related Appropriations	7
53	S2803-E	ORPTS Budget	7
57/Pt. L	S2807-C	Rochester Watershed PILOTs	8
57/Pt. K	S2807-C	Citizen Empowerment Tax Credit	7
58/Pt. N	S2808-D	STAR; Limitation on Increases in Tax Savings	5
58/Pt. N	S2808-D	Uniform Parcel Identification Numbers	2
58/Pt. N	S2808-D	Renunciation of Previously-Granted Exemptions	5
61/Pt. V	S2811-C	Economic Transformation Area Exemption	3
61/Pt. U	S2811-C	Modernization of Real Property Tax Administration	2
61/Pt. U	S2811-C	Modernization of Real Property Tax Collection	5
77	A5028	First-Time Homebuyers Exemption Extender	3
94	A8235	STAR Reimbursement Fund	7
95, 96	A8354,8520	Marriage Equality Act	1
97/Pt. A	S5856	Real Property Tax Cap	1
97/Pt. B	S5856	Multiple Dwelling in Cities, Towns and Villages	4
100	S4032	NYS Housing Finance Agency Exemption Extender	8
128	A2930-A	Village Of Haverstraw Assessor Residency Requirement	8
137	S5706-A	United Nations Reuse & Consolidation Project Exemption	8
140	A6319	Single Room Occupancy Exemption Extender	8
164	A6462	Nassau County 1% ABP Cap	8
257	A0373-A	Land Banks	6
275	A5452	Municipal Electric Generating/Distributing Equipment	4
330	S3036	Southampton Community Preservation Program	8
384	S5168-A	Equine Operations Exemption	3
463	S3250-A	Syracuse Regional Airport Authority Exemption	8
538	A8265	Expansion of Central Pine Barrens	8
541	A8286	NYC 2.5% ABP Cap	8
545	S863-B	Livingston County Residential-Commercial Exemption	8
549	S2373-A	Electronic Recording of Real Estate Records	7
551	S3110	School District Installment Payments	6