



NEW YORK STATE ASSEMBLY • SHELDON SILVER, SPEAKER

2007  
*Annual Report*

COMMITTEE ON  
REAL PROPERTY TAXATION  
SANDRA R. GALEF, CHAIRPERSON



THE ASSEMBLY  
STATE OF NEW YORK  
ALBANY

CHAIR  
Real Property Taxation

COMMITTEES  
Corporations, Authorities and Commissions  
Election Law  
Governmental Operations  
Health

SANDRA R. GALEF  
Assemblywoman 90<sup>th</sup> District

December 15, 2007

The Honorable Sheldon Silver  
Speaker of the Assembly  
Room 932 – Legislative Office Building  
Albany, New York 12248

Dear Speaker Silver:

I am pleased to submit the 2007 Annual Report of the Assembly Standing Committee on Real Property Taxation. This was a busy year for the Committee, with a wide range of challenging issues and diverse legislation to consider.

In 2007, the Committee met 11 times and reported 71 bills. We reviewed and reported proposed legislation in a variety of areas including general administration, exemption administration, and jurisdiction specific (local) legislation. In addition to our daily legislative responsibilities, the Committee worked closely with the New York State Office of Real Property Services (NYSORPS) to promote informed and responsible legislation. Other notable issues that the Committee considered this year included: the creation of a Blue Ribbon Commission on real property tax reform and equity in condominium assessments.

In 2008, the Committee will continue to focus on legislation that will provide real property tax relief, improve assessment practices, and examine the effects of real property tax exemptions.

I have greatly enjoyed working with the Real Property Tax Committee members. Their knowledge and enthusiasm were instrumental in making this a productive year. I look forward to another year of accomplishments.

Sincerely,

Sandra R. Galef, Chairperson  
Real Property Taxation Committee

**2007 STANDING COMMITTEE ON**

**REAL PROPERTY TAXATION**

**SANDRA R. GALEF, CHAIRPERSON**

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Rebecca Southard-Kreiger, Committee Clerk  
Mona Carter, Program and Counsel Secretary

# TABLE OF CONTENTS

<b>I.</b>	<b>Public Forums</b>	
A.	Public Hearings.....	1
<b>II.</b>	<b>Middle Class STAR Rebate.....</b>	<b>1</b>
<b>III.</b>	<b>General Administration</b>	
A.	Assessment Procedures:	
	a. Notification.....	3
	b. Flood Assessment Relief Act of 2007.....	3
B.	Base Proportions	
	a. Towns of Colonie & Islip.....	3
	b. North Rockland School District.....	4
C.	Real Property Tax Payments Extension.....	4
<b>IV.</b>	<b>Real Property Tax Exemptions</b>	
A.	Residential Investment Exemption	
	a. Town of Amherst.....	4
	b. City of Auburn.....	4
B.	Volunteer Firefighter(s) and Ambulance Worker(s).....	5
C.	Non-Profit Exemptions.....	5
<b>V.</b>	<b>Special Assessing Units - New York City &amp; Nassau County</b>	
A.	NYC Administrative	
	a. Assessor Training.....	7
	b. NYC – Base Proportional Limits.....	7
	c. NYC Rebates.....	7
B.	NYC Exemptions	
	a. Non-Profit Exemptions.....	7
	b. 421-a Real Property Tax Exemptions.....	8

c. Protective and Safety Real Property Tax Abatement.....8  
C. Nassau County – Base Proportional Limitations.....9

**VI. Outlook for 2008.....10**

**VII. Appendices**

A. Appendix A: 2007 Committee Summary .....11  
B. Appendix B: Enacted RPT Committee Bill(s).....12  
C. Appendix C: RPT Committee Bills Passed Assembly .....16

## **I. PUBLIC HEARINGS**

This year the Real Property Taxation Committee held four public hearings. The first three hearings addressed specific legislative proposals while the fourth reviewed the merits of the Middle Class STAR rebate program and satisfied the budget implementation hearing as mandated by Assembly Rule IV, §4.

- April 17, 2007 – Public Hearing Examining Real Property Tax Assessment Practices

A fundamental factor in determining a property owner's tax obligation is the value of the property. Inequities in the assessment process shift the tax burden to other property owners within a taxing jurisdiction. As property taxes continue to rise faster than the rate of inflation, perceived inequities in the assessment process are being scrutinized. This hearing provided a forum for the public, local officials and experts to discuss the current assessment process and the merits of several legislative proposals designed to eradicate deficiencies in the assessment process.

- September 26, 2007 – Public Hearing Examining the Blue Ribbon Commission Proposal as well as a Venue to Discuss Legislative Proposals Relating to (1) the Assessment of Condominiums and (2) Nonprofit Real Property Tax Exemptions

Similar to the April 17, 2007 public hearing, this hearing focused on the Blue Ribbon Commission proposal as well as two other issues that are perceived to shift the real property tax burdens onto the neighboring property owners – the “339-y” provision afforded to condominiums and the ambiguous language in the 420-a and 420-b real property tax exemptions afforded not-for-profit entities.

- October 17, 2007 - Public Hearing Examining the Blue Ribbon Commission Proposal as well as a Venue to Discuss Legislative Proposals Relating to (1) the Assessment of Condominiums and (2) Circuit Breaker Legislation

Similar to the April and September public hearings, this hearing focused on the Blue Ribbon Commission legislation, which was slightly modified from its original version to address concerns of public school officials and the assessment of condominiums. In addition to the above referenced issues, this public hearing was open to discussion on two legislative proposals – A. 1575 and A. 522 – relating to enhancing the “circuit breaker” income tax credit.

- December 5, 2007 - Public Hearing Examining the Merits and Future of the 2007 Middle Class STAR Rebate Program

This public hearing focused on the effectiveness of the 2007 Middle Class STAR Rebate program, specifically discussing the program's evolution from the 2006 STAR Rebate program into the 2007 targeted property tax relief program. There was much discussion was about a modified “circuit breaker” program that could replace the Middle Class STAR Rebate Program.

## **II. MIDDLE INCOME STAR REBATE(S)**

Chapter 57 (Budget Bill A.4307-c, *see* PART D-1) includes provisions which enhance the STAR program by providing supplemental property tax relief in the form of a rebate based on financial need.

Specifically, the new program, referred to as the Middle Class STAR Rebate Program, provides STAR rebate benefits based on a sliding scale according to a homeowners' income. The scale is illustrated below.

<b>Upstate</b>				
<b>Income</b>	<b>\$0-90k</b>	<b>\$90-150k</b>	<b>\$150-250k</b>	<b>&gt;\$250k</b>
<b>Rebate check (percentage of 2006-07 savings)</b>	60%	45%	30%	0%

  

<b>Downstate - includes Dutchess, Orange, Putnam, Rockland, Westchester, NYC, Nassau, Suffolk</b>				
<b>Income</b>	<b>\$0-120k</b>	<b>\$120-175k</b>	<b>\$175-250k</b>	<b>&gt;\$250k</b>
<b>Rebate check (percentage of 2006-07 savings)</b>	60%	45%	30%	0%

The Middle Class STAR Rebate Program, unlike the 2006 real property tax rebate, requires eligible homeowners to apply for the benefit. Initially, the application deadline was November 30, 2007. However, the application deadline was extended (*see* chapter 687) to December 31, 2007 to accommodate unexpected complications. Unlike Basic STAR recipients, those receiving Enhanced STAR did not need to apply for the rebate.

Enhanced STAR recipients receive rebate checks equivalent to 25 percent of their 2006 - 2007 savings. The amount increases to 35% next year. In addition, 2006's one-time increase in the standard exemption amount is fixed for three years at \$56,800. Following the three year period, the base exemption increases based on cost-of-living adjustments.

The New York State Office of Tax and Finance has estimated that more than 94% of homeowners throughout New York State will receive additional tax relief under the Middle Class STAR Rebate Program, with 79% of homeowners qualifying for the maximum benefit.

In New York City, in addition to a middle class supplement for those receiving Basic STAR benefits, relief will be increased for all residents paying personal income tax with income of \$250,000 or less. Married individuals filing joint returns will be eligible for a refundable credit of \$290, up from \$230 in 2006. All others will be eligible for a credit of \$145, up from \$115 in 2006.

The enacted budget for fiscal year 2007- 2008 provides \$1.3 billion in property tax relief by increasing the current STAR program with an additional benefit for middle-class taxpayers and increased benefits for seniors. STAR would increase to \$1.8 billion in 2008- 2009 and \$2.2 billion in 2009- 2010 for a three-year cumulative increase of \$5.3 billion. The additional benefit will be delivered to taxpayers in the form of a rebate check.

### III. GENERAL ADMINISTRATION

#### A. Assessment Procedures

##### a. Notification:

Chapter 178 expands the timeframe for sending out assessment increase notices (a/k/a “510 Notices”). The extended time frame benefits both the taxpayer and the assessor insofar as it provides each with additional time to send out notices and also provides both the assessor and the property owner additional time to informally review potential discrepancies in the assessment process.

The law, which takes effect for assessment rolls with taxable status dates after January 2, 2008, requires that the notices indicate whether the assessment is “preliminary” or “tentative.” For purposes of the new law, a “preliminary assessment notice” is used when the notice is sent out prior to the filing of the tentative roll; whereas the “tentative assessment notice” is used once the tentative roll is filed. If a preliminary assessment notice is used and the assessment is changed on the tentative roll, a tentative assessment notice must be sent out no later than 10 days prior to grievance day.

Prior to this enactment, the Office of Real Property Services (ORPS) interpreted section 510 of the Real Property Tax Law to mean that assessors should send out increase notices to affected property owners no earlier than the tentative roll date and no later than ten days prior to grievance day. The new statute specifies that the notices may be sent 120 days prior to the tentative roll date (January 1<sup>st</sup> in municipalities utilizing the standard assessment calendar) and no later than 10 days prior to grievance day.

##### b. Flood Assessment Relief Act of 2007

Chapter 15 establishes the “Flood Assessment Relief Act of 2007”. This legislation authorizes 20 counties (Broome, Chenango, Cortland, Delaware, Fulton, Greene, Hamilton, Herkimer, Madison, Montgomery, Oneida, Orange, Otsego, Rensselaer, Schenectady, Schoharie, Sullivan, Tioga, Tompkins and Ulster) to provide real property tax relief, at local option, for property owners who were victims of the severe storms that transpired from June 15 to July 15, 2006 and resulted in massive flooding in much of the State. Chapter 50 (budget bill) appropriated \$5 million to compensate counties, cities, towns, villages and school districts for refunding real property taxes as a result of the Flood Assessment Relief Act of 2007.

#### B. Base Proportional Shifts

##### a. Towns of Islip and Colonie:

Chapters 113 and 264 limit the homestead/non-homestead base proportional shift to 1% for the 2007/2008 assessment roll in the Town of Islip, Suffolk County, and the in the Town of Colonie, Albany County. The caps will prevent massive fluctuations in the real property tax obligation for the average homeowner. The Town of Islip had similar legislation in 2005 (*see* chapter 697) and 2006 (*see* chapters 376).

b. North Rockland School District:

Chapter 289 permits the North Rockland School District to allocate to the Non-Homestead Class (e.g., commercial properties) a greater share of the tax burden than would otherwise be allowable from 2007 through 2011. Specifically, the bill caps the allowable proportionate share between homestead and non-homestead of the aggregate tax share of the respective commercial class of property. The bill caps the commercial tax proportion to 150% of value for 2007; to 145% for 2008; to 140% for 2009; to 135% for 2010; and to 130% for 2011.

C. Real Property Tax Payments Extension

Chapter 522 authorizes the Governor, in the event of a declared state disaster, to extend the interest and the penalty-free payment deadline for real property taxes from up to 7 days to up to 21 days during an emergency, provided the local chief executive officer of the taxing jurisdiction requests the extension. This statute provides the Governor greater flexibility to aid victims of disaster in certain circumstances such as where the local government has requested a payment extension. It was created in response to the numerous ice storms, snow storms and floods that have occurred over the past several years that left property owners without services and with a great deal of cleanup. Often when these disasters hit, a property owner is unable to return to their residence in a timely manner.

**IV. REAL PROPERTY TAX EXEMPTIONS:**

A. Residential Investment Exemption

a. Town of Amherst

Chapter 404 authorizes the Town of Amherst to adopt a local law that will afford a partial real property tax exemption, applicable to the construction of a one or two family dwelling, where the assessed value has been decreased due to physical damage caused by “soil subsidence.”

The exemption is limited to new construction that exceeds \$10,000. The exemption is for a total of five years. For the first year, the exemption would be 50% of the increase in assessed value; for the next four years, the exemption would be reduced annually by 20%.

In recent years, certain areas within the Town of Amherst, Erie County, have experienced significant soil subsidence that has caused severe damage to several hundred homes. The Town estimates that this damage has reduced the assessed value of these homes by approximately \$14 million. This statute grants property owners of one and two family homes in the Town of Amherst temporary tax abatement on the increase in assessed value produced by repairs to correct subsidence-related damage.

b. City of Auburn

Chapter 421 authorizes the City of Auburn, Cayuga County, to adopt local legislation that will provide a partial real property tax exemption for multiple dwellings that are owner occupied and that are converted, reconstructed, and/or altered to create a one or two family dwelling.

The exemption applies only to the added value attributed to the conversion, construction and/or alteration. The exemption is only applicable to the first \$100,000. In order to be eligible for the exemption, the dwelling must have been erected at least five years ago, the cost to convert, construct,

or alter the dwelling must have exceeded \$5,000 (cannot be ordinary upkeep/maintenance), and the construction must have taken place after the passage of the local law.

The exemption is for a total of eight years. In the first year, the exemption will be 100% applicable only to the increase in assessed value associated with said improvements and will decrease thereafter by 12 ½ % annually.

Provisions within the legislation allow the locality to limit the cap to less than \$100,000 but no less than \$10,000 as well as limit eligibility to specific improvements as defined by local law.

This chapter is similar to legislation that was enacted in 2005 (*see* chapter 397) which authorized the City of Albany to provide an exemption to multiple dwellings converted back to one and two family owner occupied dwellings.

**B. Volunteer Firefighter(s) and Ambulance Worker(s) Exemption**

Chapter 424 authorizes taxing jurisdictions to include school districts in Albany County to provide a partial real property tax exemption to volunteer firefighters and ambulance workers. The exemption is at local option. The provisions of this exemption (*see* RPTL 466-i) allow for a 10% reduction on the assessed value of the primary residence of a qualified volunteer, not to exceed \$3,000 multiplied by the applicable equalization rate.

**C. NOT-FOR-PROFIT EXEMPTIONS:**

Assessors in several jurisdictions were authorized to accept exemption applications after the applicable taxable status date on specific properties (18 in all) owned by religious organizations, municipalities, educational institutions, and other nonprofit entities, provided such exemption rolls did not exceed a three year look back. In most cases, the property was purchased and/or acquired after the taxable status date. In some instances, the property owners were either unaware of the need to file annual exemption applications or simply failed to file the exemption application by the taxable status date. The following is a list, by chapter number, of the organization name and taxing jurisdictions that were affected by this legislation. The assessor is granted the authority to review the application and determine if the entity would qualify for the nonprofit real property tax exemption based on the other eligibility criteria. If the assessor determines the nonprofit entity is eligible, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel fines, penalties, or interest remaining unpaid.

<b>Chapter #</b>	<b>ORGANIZATION NAME</b>	<b>ASSESSMENT JURISDICTION(S)</b>
338	GURWIN JEWISH GERIATRIE FOUNDATION	TOWN OF HUNTINGTON
344	PEDERSON-KRAG CENTER OF NEW YORK	TOWN OF BROOKHAVEN
352	FRIENDS OF THE COLTRANE HOME IN DIX HILLS, INC.	TOWN OF HUNTINGTON
492	TOWN OF HEMPSTEAD	NASSAU COUNTY

507	FIRST VOLUNTEER FIRE COMPANY OF BERGHOLZ, INC.	TOWN OF WHEATFIELD
581	THE NEW GENERATION CHURCH, INC.	NASSAU COUNTY AND THE VILLAGE OF HEMPSTEAD
588	SHINNECOCK-SEWANAKA SOCIETY, INC.	TOWN OF BROOKHAVEN
589	PEDERSON-KRAG CENTER, INC.	TOWN OF HUNTINGTON
599	CONGREGATION RIBNITZ, INC.	TOWN OF RAMAPO
600	VIRGIN MARY & ST. PAKHOMIOUS COPTIC ORTHODOX CHURCH	TOWN OF RAMAPO
640	HANDS ACROSS LONG ISLAND, INC.	TOWN OF BROOKHAVEN
641	HANDS ACROSS LONG ISLAND, INC.	TOWN OF ISLIP
643	HANDS ACROSS LONG ISLAND, INC.	TOWN OF BABYLON
646	HANDS ACROSS LONG ISLAND, INC.	TOWN OF BROOKHAVEN
650	CHRISTIAN CHURCH OF NEW YORK, INC.	TOWN OF HUNTINGTON
656	HANDS ACROSS LONG ISLAND, INC.	TOWN OF BROOKHAVEN
667	NASSAU SUFFOLK SERVICES FOR THE AUTISTIC, INC.	TOWN OF HUNTINGTON
673	THE SISTERS OF SAINT JOSEPH	TOWN OF BROOKHAVEN

## **V. SPECIAL ASSESSING UNITS – NEW YORK CITY AND NASSAU COUNTY**

### **A. NEW YORK CITY - ADMINISTRATIVE:**

#### ***a. ASSESSOR TRAINING***

Chapter 252 grants New York City's assessing and appraisal personnel one additional year to comply with the educational and training requirements that were enacted in 2005 (*see* L. 2005, c. 139). It was believed that due to the delay in promulgating the training requirements for New York City's assessing/appraisal personnel in conjunction with the lack of available classes, it would have been difficult, if not impossible, for a significant number of assessing/appraisal personnel to meet the 2005 training requirements.

Prior statute required the assessing personnel to complete training by April 1, 2008 (2 years from enacting date). With the enactment of this legislation, assessing personnel will have until April 1, 2009 to meet the new training requirements.

#### **b. NYC – Base Proportion Limits**

Chapter 79 limits the allowable increase for each class tax share in New York City to no more than zero for the 2008 fiscal year. In other words, the fiscal 2007 base proportions will be used for calculating the class shares and tax rates for fiscal year 2008. Similar legislation has been passed since 1994 (*see* L. 2002, c. 93; L. 2003, c. 400; L. 2004, c. 413, L. 2005, c. 178; L. 2006, c. 419), however this is the first time the base proportional shift has been reduced to zero.

#### **c. New York City Rebate**

Chapter 483 extends the \$400 City rebate until 2009 (*see* RPTL 467-e [1]). However, the bill stipulates that if there is a need to increase the average real property tax rate for the 2009 fiscal year then the rebate will have to be reduced or eliminated as follows:

- If increase in overall tax liability is less than \$750 million – the rebate shall be reduced fifty cents per each dollar of increase; or
- If the increase in overall tax liability is \$750 million or over – the rebate shall be eliminated.

In addition, the amended statute (*see* RPTL 467-e [4] [a]) extends the application deadline to September 1, following the fiscal year.

### **B. NEW YORK CITY - EXEMPTIONS:**

#### **a. Non-Profit Exemptions**

Chapter 482 authorizes the City of New York to accept 420-a or 420-b real property taxation exemptions when real property is acquired by a nonprofit organization on or after tentative assessment roll. If acquisition of the property is after the tentative assessment roll The City, upon verification of eligibility, may apply the exemption as of the acquisition date (pro-rated) and reduce the amount of taxes accordingly. The Commissioner of Finance is authorized to make necessary refunds and/or credits to taxes due and/or paid.

This legislation further provides that the City must make a determination as to whether the nonprofit entities qualify for a 420-a or 420-b exemption within 90 days. The application is deemed denied if not approved within the 90 day period. The nonprofit entity has 30 days from the date of written denial or denial by default to file a grievance with the DOF. If grievance with DOF does not provide a favorable outcome, the nonprofit entity maintains the right to go before the Board of Assessment Review.

#### **b. 421-A - Real Property Tax Exemptions**

Chapters 618, 619, and 620 modify the RPTL 421-a real property tax abatement program in New York City. Many of the amendments to the RPTL 421-a program are a reflection of testimony that was provided in two public hearings held by the Assembly's Housing and Real Property Taxation Committees.

The aforementioned chapters will:

- extend the RPTL 421-a program until December 28, 2010; and
- expand the exclusion zone. The expanded exclusion area will include—but is not limited to—Brooklyn, Queens, and Northern Manhattan (previously the exclusion zone was limited to mid-Manhattan).

In addition to expanding the RPTL 421-a exclusion zone, the eligibility requirements for the exclusion zone have been amended. As of July 1, 2008, projects in the exclusion zone will be required to meet the following guidelines in order to be eligible to receive the RPTL 421-a. The guidelines:

- require 20% of the dwelling units to be on-site affordable housing units ;
- require that the affordable units remain within the established “affordable” eligibility guidelines for 40 years;
- require that current/existing residents in the exclusion zone be given preference for half of the affordable units;
- impose restrictions on the aggregate dwelling size related to the affordable units; and,
- require recipients of the RPTL 421-a benefit to provide prevailing wages to building service workers for the duration of the tax exemption benefit.

#### **c. Protective and Safety Devices Real Property Tax Abatement**

Chapter 273 authorizes New York City to enact a local real property tax abatement for the installation of grab bars in lavatories for purposes of aiding seniors (60 years of age or older). The abatement is applicable to non-owner occupied rental units in multiple dwellings in which the senior has requested the installation of the grab bars (*see* RPTL §467-f).

The real property tax abatement is based on the purchase price of the grab bars as well as the degree of difficulty to install the safety devices. If installation of the bars does not require removal of tiles and/or

façade, the maximum allowable abatement is \$250.00; where anchoring the bars requires removal of tiles and/or façade, the maximum allowable abatement is \$400; and if the installation requires major preparation the removal and replacement of tiles and/or façade as well as the installation of underlay the maximum allowable abatement is \$800.

The Commissioner of Finance will be responsible for promulgating the necessary rules and regulations to implement the Protective and Safety Device Tax Abatement Program.

### **C. NASSAU COUNTY – BASE PROPORTION LIMITATIONS:**

Chapter 67 provides that, in a special assessing unit that is not a city (Nassau County), for the 2007 assessment roll, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year by more than 1% .

In addition to lowering the base proportional cap for property owners in Nassau County that are governed by RPTL article 18, chapter 46 extends the 1% base proportional cap for the three taxing jurisdictions (City of Long Beach, City of Glen Cove, Village of Lake Success) that are governed by the homestead/non-homestead provisions of RPTL article 19.

## **VI. OUTLOOK FOR 2008**

Real property tax assessments and exemptions determine the distribution of tax liability that local governments and school districts impose on residential and commercial real property. The Committee responsible for legislation that set policies for equity and fairness in the way assessors determine real property tax assessments, and is also responsible for developing ways to reduce the overall tax burden.

In 2008, the Committee will continue its obligation to review and propose legislation that will enhance the real property taxation and assessment process. Our focus will be on the following issues:

- real property tax relief;
- assessment equity, and;
- real property tax exemptions.

**School Property Taxes:** Real property taxes are the primary means by which public schools are funded. Although the 2007 Middle Class STAR rebate program provides considerable property tax relief, especially to lower and middle income earners, much more needs to be done to rein in local school taxes. It is for this reason that the committee will continue its effort to get the Blue Ribbon Commission legislative proposal enacted. The Blue Ribbon Commission would study and recommend viable solutions for overhauling the real property tax system in so to provide true property tax relief without jeopardizing the integrity of our public schools as well as local governments. This would include reviewing the property tax laws of other states in order to determine if there is a model that would ease the property tax burden without hurting our ability to provide the best possible education in our public schools. The Commission would make recommendations within the year on how to address the State's real property taxation system. Upon receiving the report, the committee could review and make recommendations for the enactment of clear, decisive legislation that would provide real property tax relief that is based on equity as well as the ability to pay, which may or may not include STAR, a STAR rebate or circuit breakers.

**Assessment Process:** As the foundation of the real property taxation system is based on the assessment process, it is imperative that the assessment process be transparent. Assessments should be based on the most accurate and up-to-date information that is available. The committee will continue to push forward with proposals that will encourage taxing jurisdictions to use up-to-date, full value assessment practices.

**Exemptions:** There are over 100 real property tax exemptions potentially applicable to private property. Some of the exemptions are only for a limited period of time, while others are permanent (depending on ownership). The exemptions range from as little as a few dollars to full fledge 100% exemptions. As many of the exemptions are necessary to ensure that our aged, disabled and poor are not forced to move out of their communities, there are others that may no longer serve their initial purpose and may need to be modified. It is for this reason that the Committee will take an in-depth review of current statutes and of proposed exemption legislation to ensure the tax base is not unduly compromised by excessive real property tax exemptions.

**APPENDIX A**  
**2007 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE**  
**REAL PROPERTY TAXATION COMMITTEE**

<b>FINAL DISPOSITION OF BILLS</b>	<b>ASSEMBLY BILLS</b>	<b>SENATE BILLS</b>	<b>TOTAL</b>
Total Referred to Committee	351	53	404
Bill Reported -	71		71
To the Floor	0	0	0
To Ways & Means	70	0	70
To Codes	1	1	1
To Rules	0	0	0
To Judiciary	0	0	0
Bills Having Enacting Clause Stricken	11	0	11
Bills Having Committee Reference Change	7	0	7
To Aging	4	0	4
To Local Government	1	1	1
To Education	1	1	1
To Veterans Affairs	1	1	1
Senate Bills Substituted		16	16
Senate Bills Recalled		1	1
Bills Held in Committee	4	4	4
# of Bills Signed Into Law	39		

Real Property Committee Meetings: 11

**APPENDIX B**  
**2007 ENACTED REAL PROPERTY TAXATION LEGISLATION**

<b>CHAPTER</b>	<b>SPONSOR</b>	<b>BILL#</b>	<b>DESCRIPTION</b>
35	MAGEE	6193	Authorizes the County of Otsego to correct its 2007 tax roll and to grant real property tax refunds. <i>Note: re-referenced to local governments committee</i>
46	WEISENBERG	6097	Limits, for the homestead/non-homestead taxing jurisdictions in Nassau County, the allowable base proportional shift for the 2007 assessment roll to no more than 1%
67	WEISENBERG	6130	Limits, in Nassau County, the allowable base proportional shift for the 2007 assessment roll to no more than 1%
79	FARRELL	8689	Limits, in New York City, the allowable base proportional shift for the 2008 assessment roll to zero
113	FIELDS	6478	Limits, in Suffolk County, the homestead/nonhomestead base proportional shift for the 2007/2008 assessment roll to no more than 1%
178	GALEF	4186	Authorizes assessors to notify taxpayers of anticipated increases in assessments before the tentative assessment roll is filed
238	NOLAN	3249A	Increases the amount a school district may retain in the surplus fund balance from 2% to 3% in 2007/2008 and from 3% to 4% in 2008/2009 and thereafter. <i>Note: re-referenced to education committee</i>
252	BRENNAN	7891	Extends by one year the time frame by which NYC assessor's have to meet certain training requirements
264	REILLY	8900A	Limits, in Town of Colonie, the homestead/non-homestead base proportional shift for the 2007/2008 assessment roll to no more than 1%
273	SILVER	9124	Authorizes a tax abatement for a taxpayer who installs protective devices for senior citizens or disabled persons in certain locations
289	ZEBROWSKI	8749	In the North Rockland School District, Rockland County, limits the allowable proportionate shift between the homestead and non-homestead class for the 2007 through the 2010 assessment rolls

**APPENDIX B**  
**2007 ENACTED REAL PROPERTY TAXATION LEGISLATION**

CHAPTER	SPONSOR	BILL#	DESCRIPTION
338	RAIA	7741	Authorizes the Town of Huntington to accept a retroactive nonprofit tax exemption application from the Gurwin Jewish Geriatric Foundation for the 2005/2006 and 2006/2007 assessment rolls
344	EDDINGTON	8320	Authorizes the Town of Brookhaven to accept a retroactive nonprofit tax exemption from the Pederson-Krag Center, Inc for property located at 3600 Rt. 112 in the Town of Brookhaven for the 2005/2006 assessment roll
348	GALEF	7646	ORPS Departmental #58 / makes various technical amendments and repeals certain obsolete provision(s) related to real property taxation
352	RAIA	8271	Authorizes the Town of Huntington to accept a retroactive nonprofit tax exemption application from the Friends of Coltrane Home in Dix Hills located at 247 Candlewood in the Town of Huntington for the 2006/2007 assessment roll
404	HAYES	7808A	Authorizes the Town of Amherst to adopt a partial residential real propety tax exemption for construction/repair of real property damaged by soil subsidence
421	FINCH	6398	Authorizes the City of Auburn to adopt provisions allowing for a residential real property tax exemption for certain multiple dwellings
424	MCENENY	1412	Authorizes the taxing jurisdiction in Albany County to afford a partial real property tax exemption to volunteer firefighters and volunteer ambulance workers
434	DELMONTE	7051	Authorizes third party notification for the RPTL 467 exemption (Persons sixty-five years of age or over) <i>NOTE: re-referenced to Aging</i>
464	TONKO	7655A	Authorizes the Amsterdam City School District to adopt, pursuant to a local resolution, a partial real property tax exemption in certain instances
482	ROBINSON	8578	Authorizes the City of New York to accept and administer nonprofit tax exemption applications after the taxable status date under certain circumstances
483	FARRELL	8161A	Authorizes New York City to continue the residential rebate program

**APPENDIX B**  
**2007 ENACTED REAL PROPERTY TAXATION LEGISLATION**

CHAPTER	SPONSOR	BILL#	DESCRIPTION
492	ALFANO	8865	Authorizes Nassau County to accept retroactive nonprofit tax exemption applications from the Town of Hempstead for properties identified on the tax map as Section 32, Block 440, Lots 280, 281, 282, 504 and 532
507	DELMONTE	7897	Authorizes the Town of Wheatfield to accept a retroactive nonprofit tax exemption application from the First Volunteer Fire Co. of Bergholz, Inc. for property located at 2474 Niagara Road, Niagara Falls, for the 2005/2006 assessment roll
522	SCHIMMINGER	7241	Authorizes localities to extend the from 7 days to 21 days the payment extension provision in cases where a state emergency disaster has been declared
581	HOOPER	4911	Authorizes the Village of Hempstead and the County of Nassau to accept a retroactive nonprofit tax exemption from the New Generation Church, Inc. located for property located at 337 Peninsula Blvd. in the Village of Hempstead for the 2004 and 2005 assessment rolls
588	EDDINGTON	6582A	Authorizes the Town of Brookhaven to accept a retroactive nonprofit tax exemption application from Hands Across Long Island, Inc. for property located at 14 North Howell's Point Rd, Bellport for the 2004/2005 assessment roll
589	CONTE	6943	Authorizes the Town of Huntington to accept a retroactive nonprofit tax exemption application from the Pederson-Krag Center, Inc. for property located at 55 Horizon Drive, Huntington for the 2004/2005 assessment roll
599	JAFFE	7936	Authorizes the Town of Ramapo to accept a retroactive nonprofit tax exemption application from Congregation Ribnitz, Inc. for property located at 55 Old Nyack Turnpike, Ramapo for the 2004/2005 assessment roll
600	JAFFE	7937A	Authorizes the Town of Ramapo to accept retroactive nonprofit tax exemption applications from Virgin Mary and St. Pakhomious Coptic Orthodox Church for property located at 9 Lynn Drive, Ramapo for the 2004 and 2005 assessment rolls
618	LOPEZ, P.	4408A	Extends the RPTL 421-a exemption in NYC until 2010 as well as modifies exemption requirements and expands exemption area

**APPENDIX B**  
**2007 ENACTED REAL PROPERTY TAXATION LEGISLATION**

CHAPTER	SPONSOR	BILL#	DESCRIPTION
640	THIELE	6486	Authorizes the Town of Brookhaven to accept a retroactive nonprofit tax exemption application from Hands Across Long Island, Inc. for property located at 100 Pinewood Drive, Brookhaven, for the 2005/2006 assessment roll
641	RAMOS	7064	Authorizes the Town of Islip to accept a retroactive nonprofit real property tax application from Hands Across Long Island, Inc., for property located at 114 Ealing Ct, Brentwood for the 2005/2006 assessment roll
643	SWEENEY	6094A	Authorizes the Town of Babylon to accept a retroactive nonprofit real property tax exemption application from Hands Across Long Island, Inc. for property located at 930 N. Putnam Avenue, Lindenhurst, for the 2005/2006 assessment roll
646	ENGLEBRIGHT	6258A	Authorizes the Town of Brookhaven to accept a retroactive nonprofit tax exemption from Hands Across Long Island, Inc. for property located at 41 Shenandoah Blvd., Port Jefferson, for the 2005/2006 assessment roll
650	CONTE	7360	Authorizes the Town of Huntington to accept a retroactive nonprofit tax exemption from the Christian City Church of New York, located at 320 Broadway Greenlawn, Huntington for the 2005/2006 assessment roll
656	THIELE	7587	Authorizes the Town of Brookhaven to accept retroactive nonprofit tax exemption applications from Hands Across Long Island for three separated properties located at 37 Pershing Street, 73 Southaven Avenue, & 252 Wavecrest Drive, Mastic for the 2005/2006 assessment rolls
667	RAIA	7818	Authorizes the Town of Huntington to accept a retroactive nonprofit tax exemption application from Nassau Suffolk Autistic, Inc. for property located at 80 Hauppauge Road, Huntington for the 2006/2007 assessment roll
673	EDDINGTON	8877	Authorizes the Town of Brookhaven to accept retroactive nonprofit tax exemption applications from The Sisters of St. Joseph for property located at 25 Kinn Street, Brookhaven, for the 2004/2005, 2005/2006, & 2006/2007 assessment rolls

**APPENDIX C**  
**REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY**

ASSEMBLY BILL #	SPONSOR	DESCRIPTION
291	MORELLE	Would require an assessor to provide, upon request of the applicant, a receipt for submission of a STAR application
430	WRIGHT	Would amend RPTL section 200 by requiring that of the five members of the State Board of Real Property Services appointed by the Governor, one must be a current resident of New York City who is familiar with the City's real property taxation procedures
791	WRIGHT	Would amend RPTL 714 (2) to require in NYC a petition to review an assessment of real property and require taxing jurisdiction to provide to the property owner the assessing method, to include any capitalization rate, data base, or formula used in the determination of the value of property, for which the petition to review an assessment is addressing
819	ENGLEBRIGHT	Would extend the eligibility provisions for the enhanced STAR to property owned jointly by siblings with the same requirements that exist for married persons
1249	BING	Relates to the definition of income for purposes of the senior citizen rent increase exemptions (SCRIE) program; excludes social security payments and supplemental security income from the definition of "income" for the purposes of determining eligibility under SCRIE *The bill was re-referenced from RPT to the Aging Committee
3538	KIRWAN	Would clarify that upon determination of eligibility for a RPTL 420-a exemption the assessor upon approval of the town board of Newburgh may grant such an exemption  Prior legislation – chapter 717 of the laws of 2005 – was not permissive; it required the granting of a retroactive nonprofit tax exemption for the Goldsmith D. & Mary B. Johnes Home for the 2004/2005 assessment roll regardless of eligibility
3668	KIRWAN	Would authorize the assessor of the City of Poughkeepsie to accept retroactive nonprofit real property tax exemption applications from Civic Properties, Inc. for the 2006 assessment roll, pursuant to RPTL 420-b, for four separate parcels

**APPENDIX C**  
**REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY**

<b>ASSEMBLY BILL #</b>	<b>SPONSOR</b>	<b>DESCRIPTION</b>
5114-A	HOOPER	Would authorize the Nassau County Assessor to accept a retroactive non-profit real property tax exemption application from Saint George's Episcopal Church for the 2004/2005 tax rolls pursuant to RPTL 420-a for property located at 201 Peninsula Boulevard in the Town of Hempstead
6753	SWEENEY	Would create a separate commercial equalization rate in Suffolk County provided the county passes local legislation authorizing the use of a commercial equalization rate to be set by the State Board of Real Property Services
9267	BING	<p>Would expand the definition of head of household for purposes of making them eligible for the senior citizens tax abatement for rent-controlled and rent-regulated property; it would extend definition to include persons with disabilities</p> <p>*The bill was re-referenced from RPT to the Aging Committee</p>