

NEW YORK STATE ASSEMBLY • SHELDON SILVER, SPEAKER



# 2014 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 95<sup>th</sup> District

December 15, 2014

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 2014 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 2014, the Committee met eight times and reported fifty-two 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 legislative responsibilities, the Committee worked closely with the New York State Office of Real Property Tax Services (ORPTS) to promote informed and responsible legislation. The Committee also will conduct a joint public hearing with the Committee on Local Governments and the Committee on Cities to examine the impact of the 2014-2015 State Budget on counties, cities, towns and villages, including discussion of the Property Tax Freeze Credit and changes to the School Tax Relief (STAR) exemption program.

In 2015, the Committee will continue to focus on legislation that will provide real property tax relief, improve assessment practices, enhance efficiency and reduce costs in real property tax administration, and examine the effects of real property tax exemptions.

I have greatly enjoyed working with the Real Property Taxation Committee members. Their knowledge and enthusiasm were instrumental in making this a pleasant and productive year. I look forward to another productive year in 2015.

Sincerely,

A handwritten signature in cursive script that reads "Sandra R. Galef".

Sandra R. Galef, Chairperson  
Real Property Taxation Committee

# **2014 STANDING COMMITTEE ON**

## **REAL PROPERTY TAXATION**

**SANDRA R. GALEF, CHAIRPERSON**

### **MEMBERS of the COMMITTEE**

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Aileen Gunther  
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Philip A. Palmesano

#### **COMMITTEE STAFF**

Julia Mallalieu, Assistant Secretary for Program and Policy  
Nairobi Vives, Associate Counsel  
Lauren Denison, Legislative Analyst  
Rebecca Southard-Kreiger, Committee Clerk  
Nicole VanAuken, Program and Counsel Secretary

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## **I. GENERAL ADMINISTRATIVE**

### **A. STATE-WIDE LEGISLATION**

#### **Oil and Gas Extender Fee Extender**

**(Part C of Revenue Budget Bill (S.6359-D/A.8559-D); Chapter 59 of the Laws of 2014)**

The State Fiscal Year 2014 – 2015 Budget extended the fees paid by oil and gas producers to the Office of Real Property Tax Services (ORPTS) within the Department of Taxation and Finance. These fees offset the costs incurred by ORPTS in establishing the "unit of production values" utilized by local assessors for the assessment of oil and gas producing properties. The statute imposing those fees, Real Property Tax Law §593, was to sunset on March 31, 2015.

#### **Amends Definition of Clerical Error**

**(A.1445 Zebrowski; Chapter 409 of the Laws of 2014)**

This legislation adds to the Real Property Tax Law definition of "clerical error;" an incorrect entry of assessed valuation on an assessment roll or tax roll due to an assessor's failure to utilize the required assessment methodology pursuant to §581-a of the Real Property Tax Law in the valuation of a qualified property. Currently, a failure to apply this assessment limitation cannot be corrected through correction of errors procedures.

#### **Charge-back of Refunds of Taxes to Certain School District Public Libraries**

**(A.5310 Galef; Passed the Senate and Assembly)**

This legislation amends RPTL §726(l)(c) to authorize school districts that levy taxes on behalf of school district public libraries to charge back to such public libraries the portion of a court-ordered real property tax refund collected on a library's behalf.

#### **Assessment Petition Notification of Fire Districts**

**(A.2604 Magee; Passed the Assembly)**

This legislation would require that notice be provided to the Chair of the Board of Fire Commissioners when there is a challenge to a real property tax assessment within the fire district. This legislation would allow fire districts, which receive funding through real property taxation, to receive the same notification received by other affected parties.

### **B. LEGISLATION OF LOCAL SIGNIFICANCE**

#### **Nassau County Assessment Review Commission Extender**

**(Part Y of Public Protection and General Government Bill (S.6355-D/A.8555-D); Chapter 55 of the Laws of 2014)**

This law extends, until June 30, 2016, the expiration and repeal of provisions of law relating to the review of assessments in Nassau County that were enacted in 2002 and was due to expire on June 30, 2014.

#### **Suffolk County Interest and Penalty Waiver Authorization**

**(A.8635 Thiele; Chapter 151 of the Laws of 2014)**

This law authorizes the county of Suffolk, by legislative resolution, to extend the real property tax payment deadline of January 10, 2014 to January 31, 2014 in the town of East Hampton and waive any interest and penalties which may be due or imposed on or before January 31, 2014. Suffolk County must pass a resolution adopting the provisions of the act within thirty days following the date upon which the act became law.

### **Base/Adjusted Base Proportion Limitations for Approved Assessing Units**

**(A.8646 Weisenberg; Chapter 333 of the Laws of 2014)**

**(A.9751 Ramos; Chapter 216 of the Laws of 2014)**

Some municipalities that have opted into the Homestead Tax Option, as authorized by Article 19 of the RPTL, have requested special legislation limiting the amount by which their base or adjusted base proportions can increase for a class of properties in a given year. By limiting base and adjusted base proportional shifts, which are used for calculating tax shares and tax rates, large changes in tax liabilities between the two classes of properties are avoided. Chapter 333 of the Laws of 2014 authorizes approved assessing units in Nassau County (cities and villages that do their own assessing) to adopt local laws limiting class shifts to 1% for taxes based upon the 2014 assessment roll. If a locality chooses not to adopt such a local law, the default limit is 5%. Chapter 216 of the Laws of 2014 provides that in an approved assessing unit in the county of Suffolk (Islip) the current base proportions to be determined by taxes based on such approved assessing unit's 2014-2015 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%.

### **Changes to Onondaga County Information Submission Deadlines**

**(A.9345 Magnarelli; Chapter 390 of the Laws of 2014)**

This law amends Chapter 690 of the laws of 1937 as added to by Chapter 712 of the Laws of 1977 to change from the first week of November to a date not later than December 20<sup>th</sup>, the date by which the Onondaga County Legislature shall furnish to the City Commissioner of Assessment and the Syracuse Common Council the city abstract. This bill would also amend Chapter 75 of the Laws of 1906 to change from December 10<sup>th</sup> to December 20<sup>th</sup>, the date Onondaga County is required to provide the City of Syracuse with tax rolls and warrants.

### **Base Proportion Limitations for Certain Special Assessing Units**

**(A.8639 Weisenberg; Chapter 443 of the Laws of 2014)**

This law provides that in a special assessing unit that is not a city (Nassau County), for the 2014 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%.

### **Disclosure of Assessing Methods in Assessment Review Proceedings**

**(A.2927 Wright; Passed the Assembly)**

This legislation would require New York City to disclose the assessment method used to determine the assessed value of the real property in a proceeding to review an assessment of real property. Specifically, the proposal would require the respondent (the taxing jurisdiction) to provide the petitioner (the property owner) with the assessing method, including any capitalization rate, database, or formula used in the determination of the value of property.

### **Special Equalization Rates for the Greenburgh Central School District**

**(A.8893-B Abinanti; Passed the Assembly)**

This bill would require the Department of Taxation and Finance to annually calculate a special equalization rate for the Greenburgh Central School District, which would be used in determining the amount of State Education Aid to be paid to such school district. The bill would also provide a special method of calculating: aid apportioned to the Greenburgh Central School District for any project for which aid is first apportioned pursuant to subdivision 6 of Section 3602 of the Education Law on or after July 1, 2014; the selected building aid ratio equivalent which shall not be less than zero; and for calculating the equivalent pupils of the school district. This section also provides that the office of real

property services shall determine such equivalent actual valuation and it shall be final and not subject to change on or after July 1, 2015.

### **Assessment Disclosure Notices in New York City**

#### **(A.9155 Quart; Vetoed by Governor)**

This legislation would require New York City to include the following information on its Assessment Disclosure Notification Form: (i) property identification information, including address, block, lot and tax class; (ii) for class two properties, a list of the comparable properties used to value the properties; (iii) the market value of the property; (iv) the applicable assessment ratio; (v) the actual assessed value as determined by multiplying the market value by the assessment ratio; (vi) if an assessment cap or a transitional assessment process is in use, the capped or transitional assessment and a description of such cap or transitional assessment including the percentages and length of time used in their calculation; (vii) a list of applicable exemptions, a description of each exemption and the amount of each exemption.

### **New York City Property Assessment Publication Requirements**

#### **(A.9170 Quart; Vetoed by Governor)**

This bill would require the Commissioner of the New York City Department of Finance to publish information regarding how a property assessment is derived on the Department of Finance website in a searchable manner. In addition to publishing assessment rolls, the following information must also be made available:

- Property information including address, block, lot and tax class;
- A list of comparable properties that the assessors have used for assessment of Class One and Class Two properties;
- The base overall capitalization rates for Class Four properties;
- The fair market value;
- The target assessment ratio;
- The actual assessed value;
- Whether an assessment cap or transitional assessment process is in use;
- The Percentage of such cap or the length of time use for the transition;
- The assessed value with the cap or transition;
- A list of applicable exemptions and the amount of each exemption;
- The taxable assessed value;
- The nominal tax rate;
- The base tax liability;
- A list of abatements applied and the amount of each abatement. (Each abatement should be linked to a full description of the abatement);
- The final tax bill; and
- The effective tax rate.

## **II. REAL PROPERTY TAX RELIEF PROGRAMS:**

### **A. STATE-WIDE**

#### **Real Property Tax Freeze Credit**

##### **(Part FF of Revenue Budget Bill (S.6359-D/A.8559-D); Chapter 59 of the Laws of 2014)**

This law established a real property tax freeze credit program, which reimburses qualifying New York State homeowners outside of New York City for certain increases in local property taxes on their

primary residences. To be eligible to receive the credit, the taxpayer must use the property as his or her primary residence, have a household income of \$500,000 or less and live within a qualifying municipal corporation. For 2014, a qualifying municipality is a school district that stays within its tax levy limit (tax cap) for its 2014-2015 school budget. For 2015, a qualifying municipal corporation is a local government that stays within its tax levy limit for its 2015 budget, or a school district that stays within its tax cap limit for its 2015-2016 school budget and also develops and implements a Government Efficiency Plan to reduce costs by consolidating services. For 2016, a qualifying municipal corporation is a local government that stays within its tax cap limit for the 2016-2017 fiscal year and also develops and implements a Government Efficiency Plan to reduce costs by consolidating services.

### **Enhanced STAR Income Eligibility Amendment**

**(Part NN of Revenue Budget Bill (S.6359-D/A.8559-D); Chapter 59 of the Laws of 2014)**

To qualify for the Enhanced STAR program, a senior citizen's income must be below a statutorily defined income threshold. Due to the timing of the application deadline and income tax filing requirements, eligibility is based upon income tax information from two years prior. (For example, eligibility in 2014 was based on income information from the 2012.) This legislation provides that in the event that a senior citizen experiences a decrease in his or her income due to the death of a spouse, more recent tax information may be used for the purpose of qualifying for the exemption.

### **Direct Payment of STAR Savings**

**(Part B of Revenue Budget Bill (S.6359-D/A.8559-D); Chapter 59 of the Laws of 2014)**

This law authorizes the Commissioner to pay basic STAR tax savings directly to taxpayers in instances where the Commissioner accepts a late application for the STAR Registration program and determines that basic STAR benefits should be restored.

### **Nuclear Powered Electric Generation Facility Exemption Extender**

**(A.9380 Galef; Chapter 336 of the Laws of 2014)**

This law extends, from 2016 to 2031, the expiration of an exemption for nuclear powered electric generating facilities. It also eliminates the requirement that the exemption must be offered for a minimum of five years.

### **Solar, Wind and Farm Waste Energy Systems Exemption Extender**

**(A.9446-A Paulin; Chapter 344 of the Laws of 2014)**

This law amends Section 487 of the Real Property Tax Law to extend until 2025 the real property tax exemption for solar, wind and farm waste energy systems. It also clarifies the definition of "start of construction" as the full execution of a contract or an interconnection agreement with the utility company; provided however, that if such contract or interconnection agreement requires a deposit to be made, then construction shall be deemed to have begun when the contract or interconnection agreement is fully executed and the deposit is made. The law requires written notification of such execution to the local jurisdiction by the owner or developer. It also clarifies that that upon notification of the start of construction, a taxing jurisdiction must notify the developer or owner within 60 days if such jurisdiction's intention is to require an agreement for payment in lieu of taxes.

### **Amendment of LEED Exemption**

**(A.8009 Thiele; Chapter 363 of the Laws of 2014)**

This law amends Section 470 of the Real Property Tax Law to clarify that the standards of construction necessary for a green building to qualify for the LEED real property tax exemption may be any of the following: LEED, Green Globes Rating System, The National Green Building Standards as approved by

ANSI or any substantially equivalent standards for certification. It also clarifies that the required certification must be determined by an accredited professional.

### **STAR Exemptions for Certain Farm Dwellings**

#### **(A.8320-B Magnarelli; Vetoed by Governor)**

This legislation would provide that if the legal title to a farm dwelling is held by a Limited Liability Company, the exemption shall be granted if the property serves as the primary residence of one or more of its owners.

## **B. LEGISLATION OF LOCAL SIGNIFICANCE**

### **Property Tax Abatement for Certain New York City Properties Damaged by Hurricane Sandy**

#### **(A.9578 Silver; Chapter 25 of the Laws of 2014)**

This law adds a new Section 467-h to the Real Property Tax Law to authorize any city having a population of one million or more to adopt a local law to provide a one year partial abatement of real property taxes for the fiscal year beginning in 2014 to eligible real property. For the purposes of this section, eligible real property is Class One, Class Two or Class Four real property to which:

- The Department of Finance reduced the assessed valuation attributable to the improvements on the property for the fiscal year beginning on July 1, 2012 as a result of damage caused by Hurricane Sandy;
- The Department of Finance increased the assessed valuation attributable to improvements on the property for the fiscal year beginning on July 1, 2014; and
- The assessed valuation attributable to improvements on the property for the fiscal year beginning on July 1, 2014 exceeds the assessed valuation attributable to the improvements on the property for the fiscal year beginning on July 1, 2012.

For eligible Class One properties and smaller Class Two properties the abatement would be in the amount that the property tax liability for the fiscal year beginning in 2014 exceeds the property tax liability for the fiscal year beginning in 2012. For eligible larger Class Two properties and Class Four properties, the abatement would be in the amount of: (1) the increase in the actual assessed value attributable to the addition to or improvement of the property for the fiscal year beginning in 2014; (2) reduced by ) the increase in the actual assessed value attributable to the addition to or improvement of the property for the fiscal year beginning in 2014 multiplied by a fraction, the numerator of which is the transitional assessed valuation for the fiscal year beginning on July 1, 2013 and the denominator of which is the actual assessed valuation for the fiscal year beginning July 1, 2013; (3) multiplied by the real property tax rate that is applicable to the property for the fiscal year beginning on July 1, 2014. The abatement amounts would be reduced in instances where the property was rebuilt to have a larger square footage than the pre-storm building.

### **Mohawk Valley and Niagara County Assessment Relief Act**

#### **(Part T of Public Protection and General Government Budget Bill (S.6355-D/A.8555-D); Chapter 55 of the Laws of 2014)**

This law allows taxing jurisdictions in the counties of Oneida, Herkimer, Madison, Montgomery, Tompkins, Cortland, Chemung, Schuyler, Steuben and Niagara, to provide relief to owners of properties that were damaged by the storms, rains, winds, or floods which occurred during the period beginning on June 20, 2013 and ending August 9, 2013. The law allows municipalities to bond for 10 years to cover the cost of the program, however, any Federal Community Development Block Grant funding received by a participating municipality, in relation to loss of real property tax funding, shall first be used to defease the interest and principal of any bond authorized by this act.

**Disability Rent Increase Exemption (DRIE) Income Eligibility Threshold Increase**  
**(A.9744 Kavanagh; Chapter 129 of the Laws of 2014)**

This law amends sections 467-b and 467-c of the Real Property Tax Law to provide that the income limit for persons with disabilities in the DRIE program shall be \$50,000, beginning July 1, 2014 and ending July 1, 2016, as may be provided by local law, ordinance or resolution.

**Conservation Easement Agreement Exemption Authorization; Certain Towns**  
**(A.7357-A DiPietro; Chapter 296 of the Laws of 2014)**  
**(A.9719-A Fahey; Chapter 278 of the Laws of 2014)**

Chapters 278 and 296 of the Laws of New York authorize the town of Bethlehem and the town of Eden to provide a partial property tax exemption to property owners that enter into conservation easement agreements with the town for the purpose of preserving open space. Upon a town's adoption of such a local law, the county in which the town is located may also enact a local law allowing the exemption. Likewise, the school district or districts in which the eligible property is located may each pass a resolution allowing the exemption. Such exemption amount would vary depending upon the length of the easement agreement.

**Taxpayer Assistance Authorization; Town of Henrietta**  
**(A.9504 Bronson; Chapter 329 of the Laws of 2014)**

This law provides that the town of Henrietta in the county of Monroe is authorized to adopt and amend local laws to grant property taxpayer assistance to certain taxpayers within such town in the fiscal year 2014 in an amount not to exceed one hundred dollars. Such payment would be paid to taxpayers that own owner-occupied single family dwellings within such town on June 1, 2014 and that are not in arrears in the payment of taxes, charges or assessments due and owing to the town.

**Superstorm Sandy Assessment Relief Act Amendment**  
**(A.9614 Sweeney; Chapter 340 of the Laws of 2014)**

This law amends Section 4 of Chapter 424 of the Laws of 2013, known as the Superstorm Sandy Assessment Relief Act, to provide that for the purposes of the act, an official who is empowered to authorize refund payments shall have the power to do so without prior audit when the recommended refund is \$7,500 or less. Prior statute only allowed for refunds of \$2,500 or less without prior audit.

**Exemption of Capital Improvements to Multiple Dwellings within Certain Cities**  
**(A.8323-A Magee; Chapter 365 of the Laws of 2014)**

This law adds a new Section 421-n to the Real Property Tax Law, to authorize cities with populations of more than 13,500 but less than 14,000 inhabitants (Oneonta), to pass a local law to provide a real property tax exemption for certain capital improvements made to multiple dwellings. The exemption would be to the extent of 100% of the increase in the assessed value for one year, followed by a 12.5 percent phase out of the exemption for the following seven years. The exemption would be limited to 100,000, or a lower amount if specified in local law. The city of Lockport (Niagara County) and Peekskill (Westchester County) are provided similar authorizations in Section 421-h of the Real Property Tax Law.

**New York City Solar Electric Generating System Abatement Extender**  
**(A.9680 Rosenthal; Chapter 396 of the Laws of 2014)**

This law extends from January 1, 2015 to January 1, 2017, the date by which a solar electric generating system must be placed in service to be eligible for the New York City Solar Electric Generating System Abatement. It also increases the abatement percentage from 2.5% to 5% of the eligible solar

electric generation system expenditures for systems placed in service on or after January 1, 2014 and before January 1, 2017.

### **Residential Investment Exemption in Certain Cities**

#### **(A.8324-A Magee; Chapter 405 of the Laws of 2014)**

This law adds a new Section 485-q to the Real Property Tax Law, to authorize cities with populations of more than 13,500 but less than 14,000 inhabitants (Oneonta), to pass a local law to provide a real property tax exemption for residential real property constructed on or after the first day of July 2014. Such exemption would be to the extent of fifty percent of the increase in the assessed value for the first year with a five percent annual phase out over the following nine years; however, a city is authorized to reduce the percentage by local law. The exemption would only apply to real property used as the primary residence of the owner. A Residential Incentive board would present a plan to the legislative body of a city adopting the provisions concerning the types of residential real property that should be eligible for the exemption pursuant to this section. The board may also limit the exemption to specific geographic areas. Similar authorizations exist for: Jamestown and Jamestown City School District, Rome and Rome City School District, Amsterdam and Greater Amsterdam School District, Dunkirk and Dunkirk City School District, Niagara Falls, and Utica and Utica City School District.

### **Superstorm Sandy Assessment Relief Act Amendment Opt-in Extender**

#### **(A.9106-A Fitzpatrick; Chapter 416 of the Laws of 2014)**

This law authorizes any school district within the town of Smithtown to adopt the provisions of the Superstorm Sandy Assessment Relief Act, within one year of this act being adopted into law. Any school district within the town of Smithtown may provide assessment relief for real property impacted by Superstorm Sandy located within the district in accordance with paragraphs (i), (ii), (iii) and/or (iv) of subdivision (a) of section four of the Superstorm Sandy assessment relief act only after passage of a resolution electing to do so.

### **Town of Southampton Hospitality Business Exemption**

#### **(A.9533-B Thiele; Chapter 470 of the Laws of 2014)**

This law provides that real property in towns with a population between fifty-six thousand seven hundred and fifty-six thousand eight hundred based upon the latest decennial federal census (Southampton) constructed, altered, installed or improved, subsequent to January 1, 2015 for the purpose of hospitality business activity, shall be exempt from taxation and special ad valorem levies for town, special district, county and school district purposes, exclusive of special ad valorem levies for fire district, fire protection district and fire alarm district purposes, to the extent hereinafter provided. Such real property shall be exempt for a period of one year to the extent of fifty per centum of the increase in assessed value thereof attributable to such construction, alteration, installation or improvement and for an additional period of nine years provided, however, that the extent of such exemption shall be decreased by five per centum each year. Such construction, alteration, installation or improvement was commenced subsequent to the first day of January, 2015 or such later date as may be specified by local law or resolution; (2) the cost of such construction, alteration, installation or improvement exceeds the sum of one hundred thousand dollars or such greater amount as may be specified by local law or resolution; and (3) such construction, alteration, installation or improvement is completed as may be evidenced by a certificate of occupancy or other appropriate documentation as provided by the owner. Any local government or school district may reduce the exemption by a local law or resolution.

**421-a Construction Delay Notification Requirement**

**(A.2186 Kavanagh; Passed the Assembly)**

This bill would require applicants of the 421-a real property tax exemption to provide written notification to the local housing agency in the event that construction of the project ceases for a period exceeding one hundred twenty days. The notification must include the reasons for the cessation and the projected date that construction on the project is to resume.

### C. NOT-FOR-PROFIT RETROACTIVE EXEMPTIONS

Assessors in several jurisdictions were authorized to accept real property tax exemption applications after the applicable taxable status date for certain properties (15 in all) owned by religious organizations, municipalities, educational institutions, and other nonprofit entities. In most cases, the property was purchased and/or acquired after the taxable status date. In some instances, the property owners were unaware of the need to file annual exemption applications. Under the following pieces of legislation, the assessor is granted the authority to review the application and determine if the entity qualifies for the nonprofit real property tax exemption pursuant to State Law. 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. The following is a list, by chapter number, of the organization name and taxing jurisdiction affected by this legislation.

<b>Chapter #</b>	<b>ORGANIZATION NAME</b>	<b>ASSESSMENT JURISDICTION(S)</b>
214	Society for Preservation of Long Island Antiquities	Town of Brookhaven
219	Congregation S.T.L. Corporation	County of Nassau
220	St. Luke's Lutheran Church	County of Nassau
221	Living Faith Christian Church	County of Nassau
227	START Children's Center, Inc.	City of Troy
229	Shaare Rachamim, LLC	County of Nassau
230	Hands Across Long Island, Inc.	County of Nassau
231	Buckley Country Day School	County of Nassau
233	New York 811, Inc.	Town of Islip
240	Exempt Holy First Church of God	City of Hudson
241	Shiloh Baptist Church	City of Hudson
242	State Street A M E Zion Church	City of Hudson
243	Antrim Players, Inc.	Town of Ramapo
245	The Long Island Gay, Lesbian, Bisexual and Transgender Health and Human Services Network, Inc.	Town of Brookhaven
383	International Christian Fellowship	Town of Ramapo

## **IV. PUBLIC HEARINGS AND ROUNDTABLES**

- December 17, 2014 – Local Governments, Real Property Taxation and Cities Budget Implementation Hearing.

On December 17<sup>th</sup>, 2014 the Committee will conduct a joint public hearing with the Committee on Local Governments and the Committee on Cities to examine the impact of the 2014-2015 State Budget on counties, cities, towns and villages, including discussion of the Property Tax Freeze Credit and changes to the School Tax Relief (STAR) exemption program.

This hearing will meet the Assembly Rules requirement that the chairperson of each standing committee call at least one public hearing after the adoption of the state budget regarding the implementation and administration of programs of departments, agencies, divisions, authorities, boards, commissions, public benefit corporations and other entities within the jurisdiction of such committee, as mandated by Assembly Rule IV, §4.

## **V. OUTLOOK FOR 2015**

Real property tax assessments and exemptions determine the distribution of tax liability that local governments and school districts impose on residential, commercial, and industrial real property. Not only is the Committee responsible for legislation that sets policies for equity and fairness in the way assessors determine real property tax assessments, but it is also responsible for developing ways to reduce the overall tax burden.

In 2015, the Committee will continue its obligation to review and consider legislation that will improve the real property taxation and assessment process. Our focus will be on real property tax relief, improving assessment practices and efficiency, and real property tax exemptions.

**Real Property Tax Relief** - With some of the highest real property taxes in the country, real property taxation has been gaining increasing attention and public scrutiny as many people find the cost of living in the State of New York to be increasingly burdensome. In 2015, the Real Property Taxation Committee plans to continue its efforts to address the effectiveness and sustainability of current tax relief efforts including the STAR exemption program, as well as the use of various exemptions in providing real property tax relief. It will also strive to find alternatives to programs that are identified as being inadequate or unsuccessful.

**Assessment Practices** - As the foundation of the real property tax system is the assessment process, it is imperative that assessments be based on accurate and up-to-date information. The Committee will continue to advance proposals that will encourage taxing jurisdictions to use up-to-date, full value assessment practices. It will also continue to promote transparent assessment practices, thus ensuring that taxpayers have access to assessment information so that they may be active participants in the assessment process. Additionally, the Committee will continue to explore ways to integrate new technologies into real property assessment administration to streamline processes, decrease costs to the state and local governments and provide greater access to assessment data for taxpayers.

**Exemptions** - There are over one hundred real property tax exemptions applicable to private real property. While these exemptions provide savings for certain property owners, they in turn shift the burden to other parties. As more properties become partially or wholly exempt from taxation in a community, the tax base becomes eroded and those property owners that do not receive exemptions

experience tax increases. Because of this, the Real Property Taxation Committee has made it a priority to scrutinize new exemption proposals and will continue to examine the fairness of preexisting exemptions in order to avoid unduly compromising the tax base.

**APPENDIX A**  
**2014 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE**  
**REAL PROPERTY TAXATION COMMITTEE**

<b>FINAL DISPOSITION OF BILLS</b>	<b>ASSEMBLY</b>	<b>SENATE</b>	<b>TOTAL</b>
Bill Reported -	52		52
To the Floor	0	0	0
To Ways & Means	49	0	49
To Codes	3	0	3
Bills Having Enacting Clause Stricken	5	0	5
Bills Having Committee Reference Change	6	0	6
To Ways and Means	6	0	6
Senate Bills Substituted or Recalled		13	13
Bills Held for Consideration	29	0	29
Bills Never Reported In Committee	181	22	203
Total in Committee	273	35	308

# of Bills Signed Into Law: 38

Real Property Committee Meetings: 8

**APPENDIX B**  
**2014 ENACTED REAL PROPERTY TAXATION LEGISLATION**

<b>CHAPTER</b>	<b>BILL No.</b>	<b>SPONSOR</b>	<b>DESCRIPTION</b>
25	A.9578	Silver	Authorizes cities having a population of one million or more to grant a partial real property tax abatement, during the 2014 - 2015 fiscal year, for certain residential property damaged in a severe storm on October 29 - 30, 2012 and subsequently repaired.
129	A.9744	Kavanagh	Relates to tax abatements and exemptions for rent regulated apartments occupied by persons with disabilities.
151	A.8635	Thiele	Permits the county of Suffolk to extend the tax deadline for certain residents of the town of East Hampton and waive any interest and penalties due or imposed on or before January 31, 2014.
214	A.9353-B	Englebright	Authorizes the Society for Preservation of Long Island Antiquities to retroactively apply for a real property tax exemption for a parcel in the town of Brookhaven, county of Suffolk.
216	A.9751	Ramos	Relates to computation of adjusted base proportions for tax assessment rolls.
219	A.8165	Schimel	Authorizes Congregation S.T.L. Corporation to file an application for exemption from real property taxes for a certain parcel of land located in the village of Great Neck, county of Nassau.
220	A.8709-A	Montesano	Authorizes the assessor of the county of Nassau to accept an application for exemption from real property taxes from St. Luke's Lutheran Church.
221	A.8708	Montesano	Authorizes the assessor of the county of Nassau to accept an application for exemption from real property taxes from the Living Faith Christian Church.
227	A.8936-A	McLaughlin	Authorizes the START Children's Center, Inc. to retroactively apply for a real property tax exemption for certain property in the city of Troy, county of Rensselaer.
229	A.8861	Schimel	Authorizes Shaare Rachamim, LLC to file an application for exemption from real property taxes.
230	A.9198-A	Curran	Authorizes Hands Across Long Island, Inc. to apply for a retroactive real property tax exemption for a certain parcel in the village of Lynbrook, county of Nassau.

231	A.8993	Schimel	Authorizes Buckley Country Day School to file an application for exemption from real property taxes for a certain parcel of land located in the village of North Hills, county of Nassau.
233	A.9300-A	Garbarino	Authorizes New York 811, Inc. to make application to receive retroactive real property tax exempt status.
240	A.9586-A	Barrett	Authorizes the assessor of the city of Hudson to accept an application for exemption from real property taxes from the Holy First Church of God in Christ.
241	A.9589	Barrett	Authorizes the assessor of the city of Hudson to accept an application for exemption from real property taxes from the Shiloh Baptist Church for a certain parcel of land in the city of Hudson, Columbia County, located at 14-20 Warren Street: section 109.35, block 1, lot 22.
242	A.9585	Barrett	Authorizes the assessor of the city of Hudson to accept an application for exemption from real property taxes for 2011 from the State Street A M E Zion Church located in such city.
243	A.10060	Rules (Zebrowski)	Authorizes the Antrim Players, Inc. to file an application for exemption from real property taxes for the parcel of land located in the town of Ramapo, county of Rockland.
244	A.10061	Rules (Zebrowski)	Authorizes the International Christian Fellowship to file an application for a real property tax exemption.
245	A.10088	Rules (Thiele)	Authorizes The Long Island Gay, Lesbian, Bisexual and Transgender Health and Human Services Network, Inc. to file an application for retroactive tax exempt status.
278	A.9719-A	Fahy	Relates to conservation agreement exemptions in certain towns.
296	A.7357-A	DiPietro	Establishes a conservation easement agreement in the town of Eden, county of Erie.
329	A.9504	Bronson	Provides for a property taxpayer assistance authorization for households in the town of Henrietta, county of Monroe.
333	A.8646	Weisenberg	Relates to the base proportion in approved assessing units in Nassau county.

336	A.9380	Galef	Extends the real property tax exemption for nuclear powered electric generating facilities to 2031.
340	A.9614	Sweeney	Amends the superstorm Sandy assessment relief act, relating to authorizing the payment of bills without prior audit.
344	A.9446-A	Paulin	Relates to the exemption from taxation for certain solar or wind energy systems or farm waste energy systems; specifies that construction of a solar or wind energy system or a farm waste energy system is deemed to begin at the full execution of an interconnection agreement with a utility; requires the taxing jurisdiction to notify the owner or developer of the contract requirement for payments in lieu of taxes.
350	A.9990	Rules (Steck)	Relates to an agreement for a payment in lieu of taxes for property located at 14 Rotterdam Industrial Park, Schenectady, New York.
363	A.8009	Thiele	Relates to certification standards for green buildings.
365	A.8323-A	Magee	Provides for an exemption for capital improvements to multiple dwellings within certain cities where such multiple dwelling buildings are converted back to an owner occupied single family dwelling or any owner occupied multiple dwelling.
369	A.9001	Lavine	Relates to property tax exemptions for certain parcels in the village of Roslyn.
390	A.9345	Magnarelli	Relates to an agreement for a payment in lieu of taxes for property located at 14 Rotterdam Industrial Park, Schenectady, New York.
396	A.9680	Rosenthal	Relates to extending the compliance period during which to obtain a tax abatement for solar electric generating systems.
405	A.8324-A	Magee	Provides a residential investment exemption in cities with a population of at least thirteen thousand five hundred and not more than fourteen thousand for improvements to residential real property of at least thirty thousand dollars.
409	A.1445	Zebrowski	Expands the definition of "clerical error."
416	A.9106-A	Fitzpatrick	Extends the deadline for eligible municipalities to exercise the provisions of the Superstorm Sandy assessment relief act.

443	A.8639	Weisenberg	Relates to allowing certain special assessing units other than cities to adjust their current base proportions.
444	A.8725-A	Stirpe	Relates to a certain agreement for a payment in lieu of taxes with respect to a lessee that is a qualified empire zone enterprise of certain real property.
470	A.9533-B	Thiele	Authorizes towns with a population between fifty-six thousand seven hundred and fifty-six thousand eight hundred based upon the two thousand ten federal census to enact a hospitality business investment real property tax exemption.
	A.5310	Galef	Provides that a school district which levies taxes on behalf of a school district public library may charge back to such public library the portion of any court ordered refund attributable to library purposes.

**APPENDIX C**  
**2014 REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY**

BILL No.	SPONSOR	DESCRIPTION
A.2186	Kavanagh	Requires notice to the local housing agency when construction is halted on a project for which an application for a certain tax exemption has been made.
A.2927	Wright	Provides that in judicial proceedings to review real property assessments in cities of one million or more inhabitants, the assessing method, capitalization rate, and other data or formula used to determine valuation must be disclosed to the petitioner.
A.2604	Magee	Makes provisions with respect to service of real property assessment challenges upon fire districts.
A.2927	Wright	Provides that in proceedings to review real property assessments in New York City assessing method, capitalization rate, etc. must be disclosed.
A.8893-B	Abinanti	Relates to establishing equalization rates for Greenburgh Central School District.

**APPENDIX D**  
**2014 REAL PROPERTY TAX LEGISLATION – VETOED BY GOVERNOR**

<b>VETO No.</b>	<b>BILL No.</b>	<b>SPONSOR</b>	<b>DESCRIPTION</b>
495	A.8320-B	Magnarelli	Relates to real property tax exemptions for farm dwellings owned by a limited liability company.
501	A.9170	Quart	Requires assessment-rolls to be published and searchable on the department of finance website.
523	A.9155	Quart	Requires assessment disclosure notices in New York City to include a description of the method of assessment.