

New York State Assembly

Carl E. Heastie

Speaker



Committee on
Real Property Taxation

Sandy Galef

Chairperson

2016

ANNUAL REPORT



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 95th District

December 15, 2016

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

Dear Speaker Heastie:

I am pleased to submit the 2016 Annual Report of the Assembly Standing Committee on Real Property Taxation. This year was busy for the Committee, which dealt with a wide range of challenging issues and diverse legislation.

In 2016, the Committee met eight times and reported sixty-one bills. We reviewed and reported proposed legislation in a variety of areas including general administration and exemption administration. 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 conducted a public hearing to examine the impact of the 2016-2017 State Budget on real property taxation including changes to the School Tax Relief (STAR) exemption program.

In 2017, 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 2017.

Sincerely,

Sandra R. Galef, Chairperson
Real Property Taxation Committee

2016 STANDING COMMITTEE ON

REAL PROPERTY TAXATION

SANDRA R. GALEF, CHAIRPERSON

MEMBERS of the COMMITTEE

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Mark Gjonaj
Aileen Gunther
John McDonald, III
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COMMITTEE STAFF

Julia Mallalieu, Assistant Secretary for Program and Policy
Lauren Denison, Legislative Analyst
Rebecca Southard-Kreiger, Executive Director/Committee Clerk
Cindy Ceniviva, Program and Counsel Secretary

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I. GENERAL ADMINISTRATIVE

A. STATEWIDE LEGISLATION

Land Bank Bids in Municipal Foreclosure Proceedings

A.8156-B (Peoples-Stokes); Chapter 341 of the Laws of 2016

This bill amends Section 1616 of the Not-for-Profit Corporation Law to allow a land bank to assign all rights resulting from the land bank's successful tender for a property to the foreclosing governmental unit, which would allow the property to be deeded directly to the foreclosing governmental unit.

Assessment and Payment of Taxes on Watershed and Agricultural Easements

A.10675 (Gunther); Chapter 483 of the Laws of 2016

This bill would amend subdivision 4 of Section 583 of the Real Property Tax Law to change the definition of "watershed conservation easement" to remove the provision that it must be in place before December 31, 2016, thereby extending the ability of New York City to purchase conservation easements in the watershed.

This bill would amend Section 585 of the Real Property Tax Law to provide that any watershed agricultural easement acquired before January 1, 2011, would be exempt from taxation if it receives an agricultural assessment under Article 25-AA of the Agriculture and Markets Law. Any easement acquired after January 1, 2017, would be subject to taxation.

This bill would also amend Section 586 of the Real Property Tax Law to apply the assessment process regarding watershed conservation easements to all parcels with watershed conservation easements and watershed agricultural easements regardless of whether the easement covers the entire parcel or only a portion of the parcel.

This bill would amend Section 589 of the Real Property Tax Law, to remove the requirement that the allocation factor, used to determine the taxable value, remains in effect for at least twenty years from the date of its certification.

Expands Period to Pay Delinquent Taxes

A.7446 (Zebrowski); Passed the Assembly

This bill would increase from twenty-four months to thirty-six months the maximum length of installment agreements that may be entered between municipalities and certain delinquent taxpayers. Municipalities are not required to offer the maximum payment period.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Nassau County Assessment Review Commission Extender

A.10241-A (Lavine); Chapter 81 of the Laws of 2016

This legislation amends Chapter 401 of the Laws of 2002 to extend from June 30, 2016, to June 30, 2018, the expiration of provisions relating to assessment and review of assessments in the county of Nassau.

Base/Adjusted Base Proportion Limitations for Certain Assessing Units

A.10671 (Lavine); Chapter 93 of the Laws of 2016

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. Limiting base and adjusted base proportional shifts, used for calculating tax shares and tax rates, avoids large changes in tax liabilities between the two classes of properties. Chapter 93 of the Laws of 2016 authorizes approved assessing units in Nassau County (cities and villages that assess real property) to adopt local laws limiting class shifts to 1% for taxes based upon the 2016 assessment roll. If a locality chooses not to adopt such a local law, the default limit is 5%.

This Chapter also provides that in an approved assessing unit in the county of Suffolk (Islip) the current base proportions based upon the 2016-2017 assessment roll shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year by more than 1%. Finally, the legislation provides that in a special assessing unit that is not a city (Nassau County), for the 2016 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%.

Unpaid Property Tax Notices; Monroe County

A.10633 (Bronson); Chapter 162 of the Laws of 2016

This legislation amends subdivisions 1 and 2 of Section 987 of the Real Property Law to change the deadline for mailing unpaid property tax notices to taxpayers in Monroe County. The former requirement was eighty-five days following the expiration of the interest-free period. This legislation changes the deadline to ninety days following such expiration.

Authorizes the Reclassification of Co-Ops in the City of Binghamton

A.9845-A (Lupardo); Chapter 495 of the Laws of 2016

This bill would allow the city of Binghamton to pass a local law to authorize the assessor of the city to transfer properties consisting of cooperative apartments from the non-homestead tax class to the homestead tax class and adjust the homestead and non-homestead tax shares accordingly.

II. REAL PROPERTY TAX RELIEF PROGRAMS:

A. STATEWIDE LEGISLATION

Anaerobic Digester Exemption

Part P of Public Protection and General Government Budget Bill - A.9005-C; Chapter 57 of the Laws of 2016

Part P of Chapter 57 of the Laws of 2016 adds a new Section 483-e to the Real Property Tax Law, which provides an exemption from taxation, special ad valorem levies and special assessments for anaerobic digestion facilities beginning with the 2016 assessment roll year. This part also eliminates anaerobic digesters from the list of structures eligible to receive the Agricultural Structures Exemption under Section 483-a of the Real Property Tax Law. Finally, it provides that the Solar, Wind and Farm Waste Energy System Exemption, provided for in Section 487 of the Real Property Tax Law, is inapplicable to any structure that satisfies the requirements of the newly created Anaerobic Digester Exemption. Properties that are already receiving an exemption under section 487 would not be affected.

Conversion of STAR Exemption to a Personal Income Tax (PIT) Credit

Part A of Revenue Budget Bill - A.9009-C; Chapter 60 of the Laws of 2016

Part A of Governor Program #38 - A.10741 (Farrell); Chapter 73 of the Laws of 2016

Part A of Chapter 60 of the Laws of 2016, further amended by Chapter 73 of the Laws of 2016, converts the STAR Exemption to a State PIT credit for new homeowners beginning with the 2016-17 school year. Applicants that did not receive an exemption for their current home for 2015-2016 school year would be ineligible to apply for the exemption but instead could receive a PIT credit. To receive the PIT credit, homeowners must meet the same qualification criteria of the STAR Exemption program, including meeting household income limitations and primary residency requirements. A property owner may only claim the credit for real property taxes that were paid by the taxpayer during the taxable year. The PIT credit would be equal to the STAR savings provided under the STAR exemption program for the applicable school district portion. However, a taxpayer may receive a reduced amount if he or she only paid a portion of the total school district taxes for the associated fiscal year. For cooperative apartments, the amount of the credit allowable is equal to the basic STAR tax savings for the school district portion, or the enhanced STAR tax savings for the school district portion, whichever is applicable. Provided, however, that in the case of a Mitchell-Lama cooperative apartment corporation, the credit allowable is equal to one-third of such amount. For mobile homes, the credit is calculated as though the property were a separately assessed parcel with a full value of \$20,000. Provided, however, if the Commissioner of the Department of Taxation and Finance (Commissioner) has information that demonstrates that the mobile home is worth more than \$20,000, the taxpayer's credit would be increased accordingly.

The Commissioner is required to establish a mechanism by which a qualified taxpayer may apply for an advance payment of the credit. A qualified taxpayer who has applied for an advance payment of such credit in a taxable year may continue to receive such advance payments in future taxable years without reapplying as long as he or she remains eligible therefor. Such payment shall be issued by September 30th of the year the credit is allowed, or as soon thereafter as is practicable. The Commissioner may issue payments after September 30th to taxpayers that file applications after July 1st of the year. A taxpayer who has not applied for the credit as an advanced payment may apply for the credit on his or her New York State income tax return.

Late Filing of Renewal for Enhanced STAR and Senior Citizen Property Tax Exemptions
Part D of Revenue Budget Bill - A.9009-C; Chapter 60 of the Laws of 2016

Part D of Chapter 60 of the Laws of 2016 allows for the late filing of Enhanced STAR renewal applications and, at local option, the late filing of Senior Citizens Exemption renewal applications, up until the last day to pay school taxes without interest or penalty where hardship or good cause is shown. Late applications and proof of hardship or good cause would be submitted to the Department of Taxation and Finance (DTF) for Enhanced STAR, and the local assessor for the Senior Citizen Property Tax Exemptions. Localities must first pass a local law adopting the provisions before accepting late applications.

Modifies STAR Payment Procedure for Administrative Errors

Part F of Revenue Budget Bill - A.9009-C; Chapter 60 of the Laws of 2016

Part F of Chapter 60 of the Laws of 2016 authorizes the DTF to make STAR payments directly to taxpayers when savings are denied due to an administrative error.

Changes to Timeframe by which DTF can Recoup Erroneous STAR Exemptions

Part JJ of Revenue Budget Bill - A.9009-C; Chapter 60 of the Laws of 2016

Part JJ of Chapter 60 of the Laws of 2016 changes the timeframe by which DTF can recoup erroneous STAR exemptions from one or more of the previous three assessment rolls to the current school year and one or more of the previous three school years. It would also specify when the notice of recoupment must be mailed to a taxpayer.

Expands Renewable Energy Systems Exemption

A.1872-C (Paulin); Passed the Assembly

This bill would extend the eligibility for the property tax exemption for solar, wind and farm waste energy systems in Section 487 of the Real Property Tax Law to micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, and electric energy storage equipment and electric energy storage systems. It would apply to such energy systems constructed after January 1, 2017, and before January 1, 2025. A county, city, town or village may, by local law, or a school district may by resolution, opt out of the provisions.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Residential Redevelopment Inhibited Property Exemption

A.9195 (Hawley); Chapter 28 of the Laws of 2016

This legislation amends paragraph (f) of subdivision 1 of section 485-r of the Real Property Tax Law, as added by Chapter 406 of the Laws of 2015, to make technical changes to provisions authorizing a residential redevelopment inhibited property exemption in certain cities.

Converts the New York City STAR Personal Income Tax (PIT) Credit to a State PIT Credit

Part E of Revenue Budget Bill - A.9009-C; Chapter 60 of the Laws of 2016

Part E of Chapter 60 of the Laws of 2016 converts the New York City STAR credit into a New York State STAR credit for NYC residents. No other changes were made to the program.

Albany Payments in Lieu of Taxes (PILOT) Spin-up

Part O of Public Protection and General Government Budget Bill - A.9005-C; Chapter 57 of the Laws of 2016

Part O of Chapter 57 of the Laws of 2016 amends the Empire State Plaza PILOT paid by the State to the City of Albany by increasing the 2016-17 payment by \$12.5M, reducing the 2031-32 PILOT by \$5,350,000 and eliminating the 2032-2033 PILOT of \$7,150,000.

Residential Revaluation Exemptions; certain localities

A.10551-A (Abinanti); Chapter 90 of the Laws of 2016

A.10689 (Galef); Chapter 91 of the Laws of 2016

A.10416-A (Galef); Passed the Assembly

These three bills would all create a new residential revaluation exemption, which would allow certain towns to phase in tax increases on certain residents following a revaluation. In each bill, the town would have to adopt the provisions of the act. After such adoption by a town, the exemption would also apply in the same manner and to the same extent to each village, county, special district or school district that levies taxes on the assessment roll prepared by such assessing unit.

The exemption would be for two years to the extent of 66% of the amount by which the revaluation assessed value exceeds the prior year's equalized assessed value in the first year of the revaluation, and 33% of such amount in the second year. The exemption would not apply to any increase in the assessed value of a property due to physical improvements or the removal or reduction of an exemption on the property. A property must be a one, two, or three family residence to qualify for the exemption, provided that in an approved assessing unit, dwelling units held in condominium form of ownership classified in the homestead class would also be eligible. The property must be eligible to receive the STAR exemption, or the owner or owners must be eligible to receive the Personal Income Tax School Tax Relief (STAR) credit for the property. The property must also have a Certificate of Occupancy or a temporary Certificate of Occupancy and must not have any delinquent taxes. By local law, the assessing unit may exclude eligibility to properties with outstanding code violations. The town may by local law, limit the exemption to properties that experience an increase in assessed value that exceeds a set value threshold. If the property transfers ownership or otherwise ceases to meet the eligibility requirements, the exemption will discontinue.

Exemption for Capital Improvements to Multiple Dwelling buildings; Certain Cities

A.10496-B (Nojay); Chapter 279 of the Laws of 2016

This legislation authorizes any city with a population of more than eight thousand inhabitants but fewer than nine thousand inhabitants that is located in a county having a population of more than ninety-seven thousand inhabitants but fewer than ninety-nine thousand inhabitants, determined in accordance with the latest federal decennial census, to adopt a local law to provide an exemption to multiple dwelling buildings, reconstructed, altered, converted back to an owner occupied single family dwellings. The exemption would be to the extent of 100% of the increase in the assessed value attributable to the construction work in year one, followed by an annual reduction of the exemption by eight and one-third percent for the following eleven years. The exemption would be limited to \$100,000 in the increased market value or a lesser amount if provided in local law. No exemption would be granted unless: the construction commenced after the effective date of the local law adopting the provisions of the section; the value of the construction exceeds \$5,000, and the greater portion of the building is at least five years old. Other exclusions would apply. A city adopting the provisions of this section may by local law limit the exemption to certain forms of reconstruction, alterations that prevent physical deterioration of the structure or to comply with applicable building, sanitary, health and/or fire codes.

Mixed-use Exemption; Certain Villages

A.2384-A (Barrett); Chapter 334 of the Laws of 2016

This legislation authorizes any village with a population greater than five thousand five hundred and less than five thousand six hundred based upon the latest decennial census to adopt a local law to provide a mixed-use exemption. Upon the adoption of a local law by the village, the town and county in which such village is located may by local law, and any school district, all or part of which is located in such village by resolution, exempt property from taxation in the same manner and to the same extent as the village. For newly constructed mixed-use properties the exemption would to the extent of the increase in assessment due to construction be for twenty years beginning at 90 percent for the first two years, and then reduced by five percent annually over the remaining eighteen years.

Exemption for Certain Residential Properties with Restricted Resale Values

A.9678-B (Lifton); Chapter 352 of the Laws of 2016

This legislation adds a new Section 467-j to the Real Property Tax Law to provide that after a public hearing, the governing board of a county with a population greater than one hundred thousand and less than one hundred five thousand based upon the latest decennial census may adopt a local law to grant a partial exemption from taxation and special ad valorem levies authorized pursuant to the section. Following such adoption, any city, town or village within such a county may adopt a local law and a school district within such a county, other than a school district subject to article fifty-two of the education law, may adopt a resolution to also grant a partial exemption from taxation and special ad valorem levies authorized pursuant to the section. The exemption would be in the amount equal to the latest equalization rate, multiplied by the difference between the full resale value of the property absent any restrictions and the restricted resale value of such real property established by such ground lease to residential properties located on land owned by a not-for-profit entity and subject to regulatory restrictions from federal, state or local housing programs that provide grants or loans to enhance housing affordability and subject to a ground lease or deed restrictions that restrict the resale price of such real property for at least thirty years.

Amends J-51 Eligibility

A.10651 (Rules, Braunstein); Chapter 388 of the Laws of 2016

This legislation amends Section 489 of the Real Property Tax Law to increase the J-51 assessed value eligibility limitation applicable to condominiums and cooperative apartments for the year 2017 from \$30,000 to \$32,000 plus, if applicable, a cost-of-living adjustment. The cost-of-living adjustment would be equal to the applicable increase percentage used by the United State Commissioner of Social Security to determine the monthly social security benefits payable in two thousand seventeen to individuals, as provided by subsection (i) of section four hundred fifteen of title forty-two of the United States code. In each year after that a cost-of-living adjustment would be applied provided, however, that the assessed value limitation could not exceed \$35K.

Solar Electric Generating System Abatement Extender

A.9745 (Rosenthal); Chapter 393 of the Laws of 2016

This legislation extends from January 1, 2017, to January 1, 2019, the date by which a solar electric generating system must be placed in service to receive real property tax abatement in New York City. It also changes the application deadline from March 15, 2017, to March 15, 2019.

Exemption of Capital Improvements to Multiple Dwellings; Certain Cities

A.10214-D (Palmesano); Chapter 417 of the Laws of 2016

This legislation authorizes any city with a population of more than ten thousand inhabitants but fewer than twelve thousand inhabitants, that is located in a county having a population of more than ninety-seven thousand inhabitants but fewer than ninety-nine thousand inhabitants, determined in accordance with the latest federal decennial census, to adopt a local law to provide an exemption to multiple dwelling buildings, reconstructed, altered, converted back to an owner occupied single family

dwellings. The exemption would be to the extent of 100% of the increase in the assessed value attributable to the construction work in year one, followed by an annual reduction of the exemption by eight and one-third percent for the following eleven years. The exemption would be limited to \$100,000 in the increased market value or a lesser amount if provided in local law. No exemption would be granted unless: the construction commenced after the effective date of the local law adopting the provisions of the section; the value of the construction exceeds \$5,000, and the greater portion of the building is at least five years old. Some exclusions would apply. A city adopting the provisions of this section may by local law limit the exemption to certain forms of reconstruction, alterations that prevent physical deterioration of the structure or to comply with applicable building, sanitary, health and/or fire codes.

Qualified Empire Zone Enterprises Tax Credits

A.10362-A (Brindisi); Chapter 419 of the Laws of 2016

This legislation amends the effective date of Chapter 367 of the Laws of 2013, which allowed Qualified Empire Zone Enterprise (QEZE) located at One Nirvana Plaza in Forestport to claim the QEZE Credit for Real Property Taxes for payments in lieu of taxes ("PILOT payments") it made pursuant to its lease with a landlord who was a party to an agreement for PILOT payments. The original chapter applied to taxable years beginning on and after January 1, 2009, and ending on or before December 31, 2012. This legislation amends the applicable tax years to those beginning on and after January 1, 2009, and ending on or before December 31, 2015.

A.9349 (Santabarbara); Chapter 435 of the Laws of 2016

This legislation allows a lessee that is a Qualified Empire Zone Enterprise (QEZE) located at 560 Broadway, Schenectady, New York, to claim the QEZE Credit for Real Property Taxes for payments in lieu of taxes ("PILOT payments") it made pursuant to its lease with a landlord who was a party to an agreement for PILOT payments. It would apply retroactively to taxable years beginning on and after January 1, 2012, and ending on or before January 1, 2016.

Residential Investment Exemption in Certain Cities

A.9587-A (Schimminger); Passed the Assembly

This bill would add a new §485-s to the Real Property Tax Law to authorize a residential investment exemption in cities with a population of not less than fifteen thousand one hundred and not more than fifteen thousand two hundred, determined by the latest decennial census. The exemption would be based upon a percentage of the increase in the assessed value due to construction, beginning at fifty percent in the first year, and then decreasing in each additional year by five percent. The following conditions must be met to receive the exemption: the residential real property's construction commenced after July 1, 2016, or a later date as specified in local law; the construction exceeds \$7,000, and the construction is complete at the time of application. The property must be the primary residence of the owner, and revocation of the exemption would occur if it ceased to be used as such. A city that adopts the provisions of the section would be required to provide information relating to the availability of the exemption, including requirements and application procedures, to be attached to all building permit applications and copies of such information shall be posted in a conspicuous location in any office or offices where such permits and applications for permits are issued and processed.

Senior Citizen Longtime Resident Exemption

A.10570 (Rules, Peoples-Stokes); Passed the Assembly

This bill would add a new Section 467-j to the Real Property Tax Law to authorize cities having a population of between 250,000 and 300,000 to establish a senior citizen longtime resident real property tax exemption. Once a city has enacted a local law adopting the provisions of this section, the county

government in which such city is located may also enact a local law to provide an exemption in the same manner as such city.

To qualify the property would have to be a one-, two- or three-family residential property located within a United States census tract that has a medium income not exceeding \$16,500 according to the 2010 decennial census. A city adopting the provisions of the act may further limit the exemption to specific areas within the city experiencing an increase in property values due to new development occurring therein, which put senior citizen longtime residents at risk of displacement. The following criteria must be met to qualify for the exemption,

- The property must serve as the primary residence of one or more of the owners;
- All of the owners must be at least 65 years of age or older as of the taxable status date with some exceptions for property owned spouses or siblings;
- One or more of the owners has owned and resided in the property for no fewer than twenty-five consecutive years; and
- The total household income does not exceed \$30,000.

The exemption would be to the extent that the property's current assessment exceeds the "base assessment." For the section the "base assessment" is assessment that appeared on the assessment roll immediately preceding the first year for which an exemption was granted under the section, provided that no exemption shall be allowed to the extent that the assessment increased due to one or more of the following events:

1. a physical improvement made to the property;
2. a removal or reduction of an exemption on the eligible taxpayer's primary residence, including a reduction of the STAR exempt amount calculated under subdivision two of section four hundred twenty-five of this title; and
3. a revaluation that caused the assessment of the eligible taxpayer's primary residence to increase by a percentage that is less than or equal to the applicable change in the level of assessment.

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 (21 in all) owned by religious organizations, municipalities, educational institutions, and other nonprofit entities. In most cases, the property was purchased or acquired after the taxable status date. In some instances, the property owners were unaware of the need to file annual exemption applications. The following pieces of legislation grant the assessor the authority to review these applications and determine if the entity qualifies for the nonprofit real property tax exemption under 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.

Chapter #	ORGANIZATION NAME	ASSESSMENT JURISDICTION(S)
110	Legal Aid Society of Northeastern New York	City of Saratoga Springs
115	MiYaD Beis Jericho, Inc.	Nassau County
119	Iglesia De Dios De Brentwood, Inc.	Town of Islip
122	Lutheran Church of Our Savior Parish	Town of Brookhaven
161	Islamic Center of Long Island	County of Nassau

165	Mandala Buddhist Association	Nassau County
171	Flower Hill Hose Company No. 1	Nassau County
172	Manhasset Park District	Nassau County
178	Trinity Evangelical Lutheran Church of Islip	Town of Islip
179	Friends of Science East, Inc.	Town of Brookhaven
183	House Of Judah Inc.	Town of Islip
185	Village of Russell Gardens	Nassau County
186	New Hope International Ministries, Inc.	Town of Islip
191	Lucky Guys of Long Island, Inc.	Nassau County
195	Jain Samaj of Long Island, Inc.	Nassau County
204	New Hope Christian Church CRC	Town of Ramapo
208	Lord-N-Fields Voice of Freedom Bible Church Community Workers International, In.	Town of Brookhaven
225	Chabad Lubavitch Chai Center, Inc.	Town of Huntington
226	Congregation Lubavitch-Chabad House of Huntington Township, Inc.	Town of Huntington
229	St. Ann's Academy	City of Hornell
230	Peconic Land Trust	Town of Brookhaven

III. PUBLIC HEARINGS AND ROUNDTABLES

- January 22nd 2016 - Real Property Taxation Committee Hearing New York City's Real Property Taxation System

On January 22, 2016, the Committee conducted a public hearing to evaluate New York City's real property taxation system. Over the years there have been numerous legislative proposals to change various aspects of New York City's real property tax system. What has been lacking, however, is a comprehensive evaluation of the entire system. The purpose of this hearing was to evaluate New York City's current real property taxation system in its totality, and discuss improvements that could be made through State legislation. Testimony was presented by representatives from the New York City Department of Finance, New York City Independent Budget Office, Rent Stabilization Association, Real Estate Board of New York and Presidents Co-op & Condo Council.

IV. OUTLOOK FOR 2017

Real property tax assessments and exemptions determine the distribution of tax liability imposed on residential, commercial, and industrial real property by local governments and school districts. The Committee is responsible for legislation that sets policies for equity and fairness in the determination of real property tax assessments, and for reducing the overall tax burden.

In 2017, 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 2017, 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 accurate and up-to-date information is the basis for assessments. 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 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 to avoid unduly compromising the tax base.

APPENDIX A
2016 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE
REAL PROPERTY TAXATION COMMITTEE

FINAL DISPOSITION OF BILLS	ASSEMBLY	SENATE	TOTAL
Bill Reported -	61	0	61
To the Floor	0	0	0
To Ways & Means	57	0	57
To Codes	4	0	4
Bills Having Enacting Clause Stricken	13	0	13
Bills Having Committee Reference Change	3	0	3
Senate Bills Substituted or Recalled		13	13
Bills Held for Consideration	32	0	32
Bills Never Reported	178	29	216
In Committee			
Total in Committee	287	42	329

of Bills Signed Into Law: 38

Real Property Committee Meetings: 8

APPENDIX B
2016 ENACTED REAL PROPERTY TAXATION LEGISLATION

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
28	A09195	Hawley	Relates to authorizing a residential redevelopment inhibited property exemption in certain cities.
81	A10241A	Lavine	Extends from June 30, 2016, to June 30, 2018, the expiration of certain provisions of the Nassau county administrative code relating to assessments and the review of assessments.
90	A10551A	Abinanti	Relates to a residential reassessment exemption for the town of Greenburgh in the county of Westchester.
91	A10689	Galef	Relates to a residential reassessment exemption for the town of Ossining in the county of Westchester.
93	A10671	Lavine	Allows certain special assessing units other than cities to adjust their current base proportions; gives special and approved assessing units the authority to tailor their "cap" to local conditions each year, thereby removing the annual uncertainty; relates to adjusted base proportions for assessment rolls; relates to the base proportion in approved assessing units in Nassau County.
110	A08129C	Woerner	Authorizes the Legal Aid Society of Northeastern New York to apply to the assessor of the city of Saratoga Springs for a retroactive real property tax exemption on a certain parcel of land.
115	A08621B	Lavine	Authorizes MiYaD Beis Jericho, Inc. to receive retroactive real property tax exempt status.
119	A09135B	Ramos	Authorizes the Iglesia De Dios De Brentwood, Inc. to file an application for exemption from real property taxes for a certain parcel of land located in the town of Islip.
122	A09304A	Garbarino	Grants retroactive real property tax exempt status to the Lutheran Church of Our Savior Parish.
161	A10623	Lavine	Permits the Islamic Center of Long Island to file an application for certain real property tax exemptions.

162	A10633	Bronson	Relates to notice of unpaid taxes in the county of Monroe; increases the notification requirement from 85 to 90 days.
165	A07144C	Montesano	Permits the Mandala Buddhist Association to file an application for certain real property tax exemptions.
171	A08335A	Schimel	Authorizes the Flower Hill Hose Company No. 1 to apply to the assessor of the county of Nassau for a retroactive real property tax exemption on a certain parcel of land.
172	A08414A	Schimel	Authorizes the Manhasset Park District to retroactively apply for a real property tax exemption for certain property in the hamlet of Manhasset, county of Nassau.
178	A09069	Garbarino	Authorizes Trinity Evangelical Lutheran Church of Islip to file an application for retroactive tax exempt status.
179	A08714	Palumbo	Authorizes Friends of Science East, Inc. to file an application for a real property tax exemption for the 2013-2014 assessment roll.
183	A09134A	Ramos	Authorizes the House Of Judah Inc. to file an application for exemption from real property taxes for a certain parcel of land located in the town of Islip.
185	A09650	Schimel	Relates to authorizing the village of Russell Gardens to file for a retroactive tax exemption.
186	A09138	Ramos	Authorizes the New Hope International Ministries, Inc. to file an application for exemption from real property taxes for a certain parcel of land located in the town of Islip.
191	A09352A	Garbarino	Authorizes Lucky Guys of Long Island Inc. to file an application for retroactive tax exempt status.
195	A08416B	Montesano	Authorizes Jain Samaj of Long Island, Inc. to apply to the assessor of the county of Nassau for a retroactive real property tax exemption on a certain parcel of land.
204	A09720A	Zebrowski	Permits the New Hope Christian Church CRC to file an application for a real property tax exemption.
208	A09884A	Murray	Authorizes Lord-N-Fields Voice of Freedom Bible Church Community Workers International Inc. to file an application for exemption from real property taxes for the parcel located at 120 Beaverdam Road.

225	A10389A	Lupinacci	Authorizes the Chabad Lubavitch Chai Center, Inc. to receive retroactive real property tax exempt status.
226	A10395B	Lupinacci	Authorizes the Congregation Lubavitch-Chabad House of Huntington Township, Inc. to receive retroactive real property tax exempt status.
229	A10218	Nojay	Authorizes the assessor of the city of Hornell, county of Steuben to accept from St. Ann's Academy an application for exemptions from real property taxes for the 2013-2014 assessment roll.
230	A10422	Thiele	Authorizes the Peconic Land Trust to file an application for exemption from real property taxes for a certain parcel of land located in the town of Brookhaven.
279	A10496B	Nojay	Relates to an exemption of capital improvements to multiple dwelling buildings within certain cities with a population of more than eight thousand but less than nine thousand.
334	A02384A	Barrett	Relates to a mixed use exemption program in certain villages.
341	A08156B	Peoples-Stokes	Provides the land bank can assign all rights resulting from the land bank's successful tender for the property to the foreclosing governmental unit; allows the property to be deeded directly to the foreclosing governmental unit.
352	A09678B	Lifton	Provides for an exemption for certain real property in certain counties.
388	A10651	Braunstein	Relates to the eligibility of J-51 tax abatements to reflect cost-of-living adjustments.
393	A09745	Rosenthal	Extends until January 1, 2019, the deadline to apply for the solar electric generating system real property tax abatement.
417	A10214D	Palmesano	Relates to an exemption of capital improvements to multiple dwelling buildings within certain cities.
419	A10362A	Brindisi	Relates to the effectiveness of payments in lieu of taxes made by certain entities for property located at One Nirvana Plaza, Forestport, New York.
435	A09349	Santabarbara	Relates to eligibility for real property tax credit for payments in lieu of taxes made by a Qualified Empire Zone Enterprise for property located at 560 Broadway, Schenectady, New York.

483	A10675	Gunther	Relates to technical amendments to the assessment and payment of taxes on watershed and agricultural easements.
495	A09845-A	Lupardo	Authorizes the city of Binghamton to classify certain cooperative apartments as homestead properties.

APPENDIX C
2016 REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY

BILL No.	SPONSOR	DESCRIPTION
A01872C	Paulin	Relates to the exemption from taxation for micro-hydroelectric energy systems, fuel cell electric generating systems, or micro-combined heat and power generating equipment systems.
A07446	Zebrowski	Expands the length of time to pay delinquent taxes in installments to thirty-six months.
A10240	Lavine	Allows certain special assessing units other than cities to adjust their current base proportions; gives special and approved assessing units the authority to tailor their "cap" to local conditions each year, thereby removing the annual uncertainty.
A09587A	Schimminger	Creates a residential real property tax investment exemption in a city with a population of at least 15,100 and less than 15,200.
A10025	Schimmel	Relates to the base proportion in approved assessing units in Nassau County.
A10075	Ramos	Limits the amount of a property tax shift from one class of property to another for 2016-2017 in the county of Suffolk.
A10416A	Galef	Provides a residential revaluation exemption in a county with a population of not less than 930,000 and not more than 1,200,000; establishes eligibility for such exemption and provides the exemption calculation; makes related provisions.
A10570	Peoples-Stokes	Authorizes cities having a population of between 250,000 and 300,000 to establish a senior citizen longtime resident real property tax exemption.