



NEW YORK STATE ASSEMBLY

ANNUAL

2012

REPORT



**Committee on
Real Property Taxation**

Sandra R. Galef, Chairperson

SHELDON SILVER, SPEAKER



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 90th District

December 15, 2012

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 2012 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 2012, the Committee met eleven times and reported sixty-eight 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 collaborated with the Assembly Standing Committees on Local Governments and Cities to conduct a joint public hearing to examine the impact of State aid to counties, cities, towns and villages included in the State Fiscal Year 2012-2013 Budget, including the Citizen Empowerment Tax Credits, the Local Government Citizens Re-Organization Empowerment Grant Program, the Local Government Efficiency Grant Program, and the Local Government Performance and Efficiency Program. We also conducted a roundtable on the assessment of mineral rights.

In 2013, 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 2013.

Sincerely,

Sandra R. Galef, Chairperson
Real Property Taxation Committee

2012 STANDING COMMITTEE ON

REAL PROPERTY TAXATION

SANDRA R. GALEF, CHAIRPERSON

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Guillermo Linares
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Annette M. Robinson

MINORITY

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Maegan Lynch, Program and Counsel Secretary

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I. GENERAL ADMINISTRATIVE

A. STATE-WIDE LEGISLATION

Oil and Gas Extender Fee

(Part A of Revenue Budget Bill (S.6259-D/A.9059-D); Chapter 59 of the Laws of 2012)

The State Fiscal Year 2012 – 2013 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, 2012.

Extension of Small Claims Assessment Review to Limited Partnerships

(A.4982 Galef; Chapter 114 of the Laws of 2012)

This legislation allows persons who own their homes through limited partnerships to qualify for Small Claims Assessment Review (SCAR) as provided in Section 730 of the Real Property Tax Law. Currently, section 730 of the RPTL does not explicitly prohibit limited partnerships from SCAR. However, assessors, hearing officers and the Office of Court Administration had taken the position that limited partnerships do not qualify. By way of comparison, the qualifications for STAR exemptions have been recently amended to allow residential home owners who are in this situation to qualify for STAR.

Access to State Advisory Appraisals, Villages

(A.9383 Galef; Chapter 62 of the Laws of 2012)

This legislation requires the Commissioner of Taxation and Finance to provide advisory appraisals of highly complex properties to village assessing units that are conducting revaluations when such assessing units have made a request in writing. Prior to this Chapter the law required the Commissioner to provide advisory appraisals to requesting cities, towns and counties, but not villages.

Village Tax Lien Sale Authorization Extender

(A.9816 Schimel; Chapter 154 of the Laws of 2012)

This legislation amended subdivision (c) of §6 of Chapter 602 of the Laws of 1993 to provide that any village, which adopted a local law by September 1, 1994, authorizing such village to continue to enforce unpaid property taxes by tax lien sale, may continue to hold tax lien sales for village taxes that become liens on or before December 31, 2015. Prior to this legislation, the authorization was to expire on December 31, 2012.

Nassau County Assessment Review Commission Extender

(A.10690 Hooper; Chapter 183 of the Laws of 2012)

This legislation extends until March 31, 2012, the expiration and repeal of provisions of law relating to the review of assessments in Nassau County that were enacted in 2002 and were due to expire on December 31, 2012.

Local Disciplinary Actions Against Assessors
(A.7369-B Galef; Passed the Assembly)

This bill would provide that following an assessor's removal from office for just cause by the appointing authority as the result of a removal proceeding, the authority's determination to remove shall be subject to review by the Commissioner of Taxation and Finance upon application by the assessor. Such application must be filed within 30 days after the assessor's receipt of a written notice of removal. The review by the Commissioner would be based upon the record and a transcript of the hearing held by the appointing authority and such oral or written argument as may be presented to the Commissioner by the parties to the proceeding. The Commissioner could affirm, reverse or modify the determination of the appointing authority, which could be subject to judicial review in accordance with the provisions of article seventy-eight of the civil practice law and rules.

The 2010 - 2011 Budget repealed a section of law that provided assessors the ability to appeal disciplinary actions with the State Board of Real Property Services. The language in this bill is similar to the repealed section of law, except this legislation would allow an assessor to appeal to the Commissioner of Taxation and Finance instead of the State Board.

Installment Payment Period Extension Authorization
(A.6790 Zebrowski; Passed the Assembly)

This bill would allow localities to extend, temporarily, the maximum terms of installment agreements for payment of delinquent taxes from twenty-four to thirty-six months for such agreements entered into prior to December 31, 2013.

Assessment Petition Notification of Fire Districts
(A.523 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.

Establishes Assessment Ceilings for Local Public Utility Mass Real Property
(A.9733-C Galef; Passed the Assembly)

This legislation would require the Commissioner of the New York State Department of Taxation and Finance (the Commissioner) to establish assessment ceilings for local public utility mass real property (LPUMRP); such term is defined by the bill as real property, including conduits, cables, lines, wires, poles, supports and enclosures for electrical conductors located on, above and below real property that is used in the transmission and distribution of telephone or telegraph service, and electromagnetic voice, video and data signals. Any costs and expenses incurred by the Commissioner in the establishment of assessment ceilings for LPUMRP would be paid from the collection of an annual charge upon the owners of LPUMRP. The Commissioner would be required to provide certified assessment ceilings to the assessing unit and the assessor would be allowed to adjust the assessment accordingly so long as the assessment did not exceed the ceiling.

Within two years of the effective date of the act the Commissioner, in consultation with owners of public utility mass real property, would be required to evaluate whether public utility mass real property continues to constitute a "specialty" and, if not, the Commissioner would examine and evaluate

alternative valuation methodologies. The Commissioner would also be required to report other recommendations and whether these provisions should be extended to other owners of public utility mass real property. The act would be repealed four years after its effective date.

Procedural Changes Regarding Changes in Assessments Following Litigation
(A.3392-C Latimer; Passed the Assembly)

This bill would change the time frame of tax certiorari proceedings for non-residential properties. In addition it would allow a municipality to demand an appraisal from the taxpayer after one year from the commencement of a proceeding (current law allows such a request after two years.) Furthermore, it would decrease the amount of time the petitioner has to submit an appraisal and would not require the municipality to submit an appraisal until after the taxpayer has filed an appraisal. In addition, it would allow the petition to be dismissed after 36-months from the date of the commencement of the proceeding if the petitioner fails to file a note of issue.

In addition this bill would disallow judicial review for four years (for all property types) following a court ordered assessment reduction in municipalities that conduct reassessments if the change in the assessment is less than or equal to the average change in assessment for the municipality. Currently, in non-reassessment municipalities, taxpayers are prohibited from seeking judicial review for three years and the assessor is prohibited from increasing the assessment for three years unless the property has undergone a physical change.

Assessment of Prospective Natural Gas or Oil Development
(A.7494-C Lupardo; Passed the Assembly)

This legislation would establish that where oil and gas rights have not been leased or conveyed, such land shall not be subject to an increased assessment solely because of a lease or conveyance on other like properties. This legislation is intended to prevent assessment increases in instances where natural gas or oil is speculated to be on a property, but is not actively being extracted and no oil or gas leases or conveyances exist.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Changes in the State Payments in Lieu of Taxes (PILOT) the City of Albany
(Part T of Education, Labor and Family Assistance Budget Bill (S.6257-E/A.9057-D); Chapter 57 of the Laws of 2012)

The State Fiscal Year 2012 – 2013 Budget increases the PILOT made by the State to the City of Albany by \$7.85 million for SFY 2012-13 and decreased the PILOT scheduled to be made by the State to the City of Albany by \$7.85 million for SFY 2032-33.

Base/Adjusted Base Proportion Limitations for Approved Assessing Units
(A.9012 Weisenberg; Chapter 30 of the Laws of 2012)
(A.10651 Rules (Ramos); Chapter 85 of the Laws of 2012)

Certain 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 in 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 30 of the Laws of 2012 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 2012 assessment roll. If a locality chooses not to adopt such a local law, the default limit is 5%. Chapter 85 of the Laws of 2012 provides that that in an approved assessing unit in the county of Suffolk (Islip) for current base proportions to be determined by taxes based on such approved assessing unit's two thousand 2012-2013 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%.

Base Proportion Limitations for Certain Special Assessing Units
(A.9773 Weisenberg; Chapter 73 of the Laws of 2012)

This legislation provides that, in a special assessing unit that is not a city (Nassau County), for the 2012 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%.

II. REAL PROPERTY TAX EXEMPTIONS:

A. STATE-WIDE

STAR Program Cost Containment Measures

(Part B of Revenue Budget Bill (S.6259-D/A.9059-D); Chapter 59 of the Laws of 2012)

The State Fiscal Year 2012 – 2013 Budget authorized the Department of Taxation and Finance to create a program to suspend a taxpayer's STAR exemption if the taxpayer has fixed and final past-due State tax liabilities or local sales tax liabilities of \$4,500 or more. The amount by which a taxpayer's property tax liability increases as a result of the loss of the STAR must be applied as an offset against the amount of the taxpayer's past-due state tax liability.

Green Building Exemption

(A.1415-D Thiele; Chapter 188 of the Laws of 2012)

This legislation authorizes municipalities to adopt a local law or resolution after conducting a public hearing to provide a real property tax exemption for any increase in assessed value due to the construction of improvements initiated on or after January 1, 2013, that meet a LEED Certification standard of certified, silver, gold or platinum. Such certification must be determined by a LEED accredited professional. The exemption period would vary depending upon the level of certification starting with a 100% exemption for several years for any increase in assessed value due to construction, which would be phased out over four years. Platinum certification would receive a 10-year exemption, gold certification an 8-year exemption and silver certification/certified a 7-year exemption. Additional requirements to receive the exemption are that: the value of the construction must exceed ten thousand dollars and such construction shall not include ordinary maintenance and, the construction must be documented by a building permit.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Residential Capital Improvements Exemption; Certain Municipalities

(A.8173-B Smardz; Chapter 122 of the Laws of 2012)

This legislation authorizes the town of Evans and any village or school district located within the town and the county where the town is located to adopt the exemption by local law or resolution after the town has adopted a local law or resolution to provide a partial exemption from real property taxes and special ad valorem levies to residential one to three family homes that are reconstructed, altered or improved. Such exemption would be for 50 percent of the increase in assessed value attributable to the reconstruction, alteration or improvement, which would decrease by 10 percent each year for an additional four years. A town, county, village or school district could reduce the percentage of the exemption authorized by local law.

Residential Capital Improvement Exemption; Certain Cities

(A.9103-C Finch; Chapter 129 of the Laws of 2012)

This legislation authorizes the city of Auburn to pass a local law to provide a partial exemption from real property taxes and special ad valorem levies to residential real property that is reconstructed, altered or improved. To qualify, such reconstruction, alteration or improvement must: be started subsequent to the passage of the local law; exceed \$7,500; and be documented by a building permit, if required, or other appropriate documentation as required by the city assessor. The exemption would be

for 100 percent of the increase in assessed value attributable to the reconstruction, alteration or improvement for two years. The exemption would then decrease by 20 percent each year for an additional four years. The legislation further authorizes the municipality to provide additional enhanced benefits for improvements that meet standards of green buildings.

Residential-Commercial Exemption Program, Certain Counties
(A.10107 Palmensano, Chapter 394 of the Laws of 2012)

This legislation authorizes municipalities located in a county having a population of not less than 98,900 and not more than 99,000 determined by the Federal decennial census for 2010 (Steuben County) to adopt a local law to adopt the provisions of §485-n, which is a residential-commercial real property exemption. It also extends the section's expiration date by one year.

Volunteer Firefighter and Ambulance Worker Exemption; Certain Counties
(A.5569-A McLaughlin; Passed the Assembly)

This bill would authorize taxing jurisdictions in Rensselaer County to adopt a local law or resolution to provide a partial real property tax exemption to enrolled members of incorporated volunteer fire companies or volunteer ambulance services. If adopted, eligible volunteer firefighters and volunteer ambulance workers would be entitled to a 10% real property tax exemption, not to exceed \$3,000 multiplied by the assessing unit's latest state equalization rate.

To qualify the applicants would need to reside in the city, town or village served by such volunteer fire company or ambulance service; the property must be the primary residence of the volunteer and used exclusively for such purpose; must be certified by the proper authorities that the applicant has been a member of the service for at least 5 years; and the fire company or ambulance service must not have five or more professional members. If the qualified applicant had accrued more than 20 years of active service, he/she would be granted the exemption for life if primary residence is located within such county.

Residential Capital Improvement Exemption; Certain Cities
(A.5644-A Canestrari; Passed the Assembly)

This bill would authorize any city having a population of more than forty-nine thousand nine hundred inhabitants but less than fifty thousand one hundred fifty inhabitants (Troy), determined in accordance with the latest federal decennial census, to adopt a local law to provide a partial real property tax exemption to multiple dwellings that are reconstructed, altered, or converted back to owner occupied single-family dwellings or to owner-occupied multiple family dwellings with at most two units.

The exemption would be for a total of eight years. In the first year the exemption would be 100% of the increase in assessed value applicable to such reconstruction, alteration or improvement and would decrease thereafter by twelve and one-half percent of the exemption base. The exemption would be limited to \$100,000 in increased market value, or a lesser amount as provided by local law. No exemption would be granted unless the reconstruction, alteration or converted improvement was commenced subsequent to the effective date of the local law, the value exceeds \$5,000, and the greater portion of the building reconstructed, altered or improved is at least five years old.

The city, in its local law, may reduce the percent of the exemption, limit eligibility to certain forms of construction/reconstruction, and require that the exemption be applicable only to those improvements that would otherwise result in an increase in the assessed valuation of the real property.

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 (34 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.

Chapter #	ORGANIZATION NAME	ASSESSMENT JURISDICTION(S)
22	Occupations, Inc.	Town of Goshen/ Village of Goshen
150	Town of North Hempstead	County of Nassau
151	Town of North Hempstead	County of Nassau
164	Muslims on Long Island, Inc.	County of Nassau
174	Pelham Jewish Center	Town of Pelham
179	Shiloh Baptist Church of New Rochelle	City of New Rochelle
182	Family Life Worship Center Inc.	County of Nassau
188	St. James Mar Thoma Church of Rockland, Inc.	Town of Ramapo
190	Spiritual Assembly of the Baha'is of the Town of Hempstead	County of Nassau
192	Holding Our Own, Inc.	City of Albany
197	Holy Ghost Headquarters Prayer Band Mission	County of Nassau
198	Grayson Street Assembly	County of Nassau
199	BB/S Facilities Management Corporation	Town of Islip
203	Divya Jyoti Jagritit Sansthan, Inc.	County of Nassau

204	Barry and Florence Friedberg Jewish Community Center	County of Nassau
205	Beth El Synagogue of New Rochelle	City of New Rochelle
208	Konbit Neg Lakay	Town of Ramapo
209	Village of Airmont	Town of Ramapo
210	Congregation Ahavas Yisrael	Town of Ramapo
211	Upper Room House of Worship	Town of Ramapo
213	The Morgan Center	Town of Islip
221	Farmingdale Public Library	County of Nassau
224	Alzheimer's Disease & Related Disorders Association Long Island Chapter Inc.	Town of Islip
225	Calvary Tabernacle	County of Nassau
235	Epilepsy Foundation of Long Island, Inc.	County of Nassau
236	Nassau Land Trust, Inc.	County of Nassau
238	Schenectady Light Opera Company	City of Schenectady
240	Mesivta Atres Yaakov	County of Nassau
241	Mesivta Atres Yaakov	County of Nassau
247	Monica's Manor, Inc.	County of Nassau
249	Hebrew Academy of Five Towns and Rockaway	County of Nassau
252	The Center for Jewish Life	County of Nassau
253	Albany County	City of Albany
254	Merkos L'Inyonei Chinuch	County of Nassau

IV. PUBLIC HEARINGS AND ROUNDTABLES

- May 14, 2012 – Roundtable to discuss issues facing the assessment community relating to mineral rights.

Some Local Governments have raised questions in relation to assessing properties with mineral rights, especially when such mineral rights have been sold or leased. This roundtable was held to discuss these issues and to determine if legislative action is needed. Specifically, the following topics were discussed:

- How properties that have had their mineral rights conveyed or leased should be assessed;
 - Whether it is proper to increase an assessment due to the conveyance or lease of such rights;
 - How conveyances and leases are tracked to ensure that local governments and property owners can obtain the names of the owners/lessees of the mineral rights;
 - Whether a municipality should be able to sever the mineral rights from the real property following a real property tax foreclosure.
- December 5, 2012 – Public Hearing to examine the competitive grant programs of the Aid and Incentives for Municipalities program included in the State Fiscal Year 2012-2013 Budget

This hearing examined the Citizen Empowerment Tax Credits, the Local Government Citizens Re-Organization Empowerment Grant Program, the Local Government Efficiency Grant Program, and the Local Government Performance and Efficiency Program, funding for which was included in the State Fiscal Year 2012-2013 Budget. Testimony related to the implementation and effectiveness of these programs, changes that may improve these programs, and to evaluate how successful consolidations, dissolutions, shared services and other efficiencies associated with these programs are in reducing property taxes. This hearing met 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 2013

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 2013, 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 2013, 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 100 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
2012 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE
REAL PROPERTY TAXATION COMMITTEE**

FINAL DISPOSITION OF BILLS	ASSEMBLY	SENATE	TOTAL
Bill Reported -	68		68
To the Floor	0	0	0
To Ways & Means	65	0	65
To Codes	3	0	3
Bills Having Enacting Clause Stricken	12	0	12
Bills Having Committee Reference Change	4	0	4
To Aging	1	0	1
To Judiciary	1	0	1
To Ways and Means	2	0	2
Senate Bills Substituted or Recalled		21	21
Bills Held for Consideration	51	0	51
Bills Never Reported In Committee	199	21	220
Total in Committee	334	42	376
# of Bills Signed Into Law:	39		

Real Property Committee Meetings: 11

APPENDIX B
2012 ENACTED REAL PROPERTY TAXATION LEGISLATION

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
22	A02603-B	Rabbitt	Authorizes Occupations, Inc. to apply to the assessors of the village and town of Goshen for a real property tax exemption on a certain parcel of land.
30	A09012	Weisenberg	Relates to the base proportion in approved assessing units in Nassau county.
62	A09383	Galef	Provides for state advisory appraisal services to villages.
73	A09773	Weisenberg	Relates to allowing certain special assessing units other than cities to adjust their current base proportions.
85	A10651	Rules (Ramos)	Relates to limiting base proportion for the 2012-2013 assessment roll in the county of Suffolk.
114	A04982	Galef	Provides that persons residing in property owned by a limited partnership shall be eligible for small claims assessment review.
122	A08173-B	Smardz	Authorizes certain municipalities to approve a partial tax exemption for reconstruction, alterations or improvements to qualified residential structures.
129	A09103-C	Finch	Relates to a partial tax exemption for new residential reconstruction, alteration or improvement of residential structures in cities with a certain population.
150	A09744-B	Schimel	Authorizes the town of North Hempstead to file applications for a real property tax exemption with the county of Nassau.
151	A09745-B	Schimel	Authorizes the town of North Hempstead to file applications for a real property tax exemption with the county of Nassau.
154	A09816	Schimel	Extends the authority for villages to hold tax lien sales.

164	A10102-B	Conte	Authorizes Muslims on Long Island, Inc. to retroactively apply for real property tax exemptions for certain properties in Bethpage, town of Oyster Bay, county of Nassau.
174	A10506	Paulin	Authorizes a real property tax exemption application from Pelham Jewish Center in the town of Pelham, county of Westchester.
179	A10566	Rules (Paulin)	Authorizes the Shiloh Baptist Church of New Rochelle to apply for a real property tax exemption for certain property located in the city of New Rochelle, county of Westchester.
182	A10685-A	Rules (Ra)	Authorizes the assessor of the county of Nassau to accept from Family Life Worship Center Inc., an application for exemption from real property taxes.
183	A10690	Rules (Hooper)	Extends from December 31, 2012 until March 31, 2013, the expiration and repeal of provisions of law relating to the review of assessments in the county of Nassau.
188	A01415-D	Thiele	Authorizes a municipal corporation to provide a real property tax exemption for improvements to real property meeting certification standards for green buildings.
189	A08590	Rabbitt	Authorizes the St. James Mar Thoma Church of Rockland, Inc. to file an application for exemption from real property taxes for a certain parcel of land located in the town of Ramapo.
192	A07818	McEneny	Authorizes Holding Our Own, Inc. to file applications for real property tax exemption with the city of Albany, county of Albany.
194	A09138	Jaffee	Authorizes the assessor of the town of Ramapo, in the county of Rockland, to accept an application from Upper Room House of Worship for a property tax exemption.
196	A08963-A	Curran	Authorizes the Spiritual Assembly of the Baha'is of the Town of Hempstead to apply for a real property tax exemption for a certain parcel in the county of Nassau.
197	A09079	Ra	Authorizes the Holy Ghost Headquarters Prayer Band Mission to apply for a retroactive real property tax exemption for a certain parcel in the county of Nassau.
198	A09080	Ra	Authorizes the Grayson Street Assembly to apply for a retroactive real property tax exemption for a certain parcel in the county of Nassau.
199	A08981	Ramos	Authorizes assessor of town of Islip, County of Suffolk to exempt certain parcels owned by BB/S Facilities Management Corporation from taxation.

203	A10060-B	Curran	Authorizes Divya Jyoti Jagrati Sansthan, Inc. of the Town of Hempstead to apply for a retroactive real property tax exemption for a certain parcel in the county of Nassau.
204	A09083-A	Weisenberg	Authorizes the Barry and Florence Friedberg Jewish Community Center to retroactively apply for real property tax exemptions for certain properties in Oceanside, Nassau County.
205	A08974	Paulin	Authorizes the Beth El Synagogue of New Rochelle to apply for a real property tax exemption for certain property in the city of New Rochelle, county of Westchester.
208	A09135	Jaffee	Authorizes Konbit Neg Lakay located in the village of Spring Valley, town of Ramapo, county of Rockland, to file an application for exemption from real property taxes.
209	A09136	Jaffee	Authorizes the village of Airmont, town of Ramapo, county of Rockland, to file an exemption from real property taxes.
210	A09137	Jaffee	Authorizes the assessor of the town of Ramapo, in the county of Rockland, to accept an application from Congregation Ahavas Yisrael for a property tax exemption.
211	A09453-B	Saladino	Authorizes the Farmingdale public library to submit an application for real property tax exemption to the assessor of the county of Nassau.
213	A09769	Ramos	Authorizes the assessor of the town of Islip to accept an application for a real property tax exemption for a certain parcel owned by the Morgan Center.
224	A09933	Ramos	Authorizes the assessor of the town of Islip to accept an application for a real property tax exemption for a certain parcel owned by the Alzheimer's Disease & Related Disorders Association Long Island Chapter Inc.
225	A09970	Hooper	Authorizes the Calvary Tabernacle to submit an application for real property tax exemption to the assessor of the county of Nassau.
235	A09860	Hooper	Authorizes the Epilepsy Foundation of Long Island, Inc. to submit an application for real property tax exemption to the assessor of the county of Nassau.
236	A10097	Schimel	Authorizes the Nassau Land Trust, Inc. to submit an application for real property tax exemption to the assessor of the county of Nassau.
238	A09884-A	Tedisco	Authorizes the Schenectady city assessor to accept an application for real property tax exemption from the Schenectady Light Opera Company.

240	A09938-A	Weisenberg	Authorizes Mesivta Atres Yaakov to apply for a retroactive real property tax exemption for parcels in the town of Hempstead, county of Nassau.
241	A09937-A	Weisenberg	Authorizes Mesivta Atres Yaakov to apply for a retroactive real property tax exemption for parcels in the town of Hempstead, county of Nassau.
247	A10174-A	Hooper	Authorizes Monica's Manor, Inc. to file a retroactive application for real property tax exemption with the county of Nassau.
249	A10236-A	Weisenberg	Authorizes the Hebrew Academy of Five Towns and Rockaway to retroactively apply for a real property tax exemption for the 2011-2012 assessment rolls.
252	A10455	McDonough	Authorizes the assessor of the county of Nassau to accept an application for exemption from real property taxes from the Center for Jewish Life.
253	A10431	Canestrari	Authorizes the county of Albany to file an application for exemption from real property taxes for a certain parcel of land located in the city of Albany, county of Albany.
254	A10463-A	Weisenberg	Authorizes Merkos L'Inyonei Chinuch to apply for a retroactive real property tax exemption for a certain parcel in the county of Nassau.
394	A10107	Palmesano	Establishes a residential-commercial exemption program in certain counties.

APPENDIX C
2012 REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY

BILL No.	SPONSOR	DESCRIPTION
A00523	Magee	Provides that real property assessment challenges shall be served upon a fire district by serving the chair of the board of fire commissioners of the fire district.
A03392-C	Latimer	Relates to proceedings for challenges to real property assessments.
A05569-A	McLaughlin	Provides a real property tax exemption for certain members of volunteer fire companies and ambulance services in any county, having a population of more than 155,000 and less than 160,000 as determined in accordance with the latest decennial census, and its municipalities to the extent of ten percent of assessed value of such property, upon the election of the county or municipality.
A05644-A	Canestrari	Creates a real property tax exemption for capital improvements to multiple dwellings in certain cities.
A06790	Zebrowski	Temporarily extends the maximum term of delinquent real property tax installment agreements.
A06846-B	Ramos	Authorizes Victims Information Bureau of Suffolk, Inc. to file an application for a real property tax exemption for the 2009-2010 and 2010-2011 assessment roll.
A07369-B	Galef	Creates a process for local disciplinary actions against assessors.
A07494-C	Lupardo	Establishes assessments for the value of lands that may be used for prospective natural gas or oil development activities.
A07958-B	Ramos	Authorizes the assessor of the town of Islip to accept an application for exemption from real property taxes from the Gospel Tabernacle Church of God in Christ for a certain parcel of land located in the town of Islip.
A08593-B	Rabbitt	Authorizes the village of Montebello to file an application for exemption from real property taxes for certain parcels of land located in the town of Ramapo.

A08833	Rabbitt	Authorizes the town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the town of Ramapo, county of Rockland.
A08834	Rabbitt	Authorizes the town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the town of Ramapo, county of Rockland.
A09427-A	Zebrowski	Authorizes the town of Ramapo to file an application for exemption from real property taxes for a certain parcels of land located in the town of Ramapo, county of Rockland.
A09733-C	Galef	Establishes assessment ceilings for local public utility mass real property; defines terms; creates a formula for such assessment ceilings and the computation of local public utility mass real property values; outlines the process for complaints; creates related provisions.