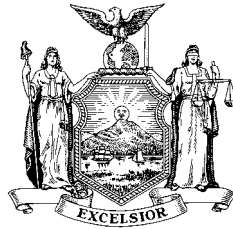


**SUMMARY OF
2006
REAL PROPERTY TAX LEGISLATION**



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SUMMARY OF 2006 REAL PROPERTY TAX LEGISLATION

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SUMMARY OF 2006 REAL PROPERTY TAX LEGISLATION

This publication provides general summaries of legislation enacted in 2006 relating to real property tax administration. These descriptions are intended only as a source of basic information about the key elements of the new laws. For a more detailed and authoritative account of what these new laws do, the best resource is, of course, the laws themselves.

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Terminology: The terms “State Board” and “ORPS” are used in this publication to refer to the New York State Board of Real Property Services and the Office of Real Property Services, respectively. Statutory citations are to the Real Property Tax Law (RPTL) unless otherwise indicated. Other abbreviations and acronyms appearing below are as follows:

Table Column Headings:

App.	Approval Date
Bill No.	Legislative Bill Number*
Chap.	Chapter Number
Stat. Ref.	Statutory Reference

Statutory References:

AML	Agriculture and Markets Law
ECL	Environmental Conservation Law
ECTA	Erie County Tax Act
FOIL	Freedom of Information Law
NYCAC	New York City Administrative Code
PAL	Public Authorities Law
POL	Public Officers Law
RPL	Real Property Law
RPTL	Real Property Tax Law
SSL	Social Services Law
STL	State Technology Law
UDCA	Urban Development Corporation Act
Unconsol.	Unconsolidated

Other:

BAR	Board of Assessment Review
COLA	Cost of Living Adjustment
MBBA	Municipal Bond Bank Agency
NYC	New York City
ORPS	Office of Real Property Services
SCAR	Small Claims Assessment Review
SED	State Education Department
STAR	School Tax Relief

* Legislative bill text may be found online through the end of 2006 at <http://public.leginfo.state.ny.us/menuf.cgi>.

SUMMARY OF 2006 REAL PROPERTY TAX LEGISLATION

A. OVERVIEW

This table summarizes the laws enacted in 2006 that may affect real property tax administration. It is organized by category – ASSESSMENT ADMINISTRATION (*p.1*); EXEMPTION ADMINISTRATION (*p.2*); LOCAL INTEREST [*applies to one or relatively few jurisdictions*] (*p.4*); MISCELLANEOUS (*p.7*); and TAX COLLECTION AND ENFORCEMENT (*p.9*) – with the laws under each category presented in alphabetical order. Those new laws that may be of broadest interest are examined more closely under *Highlights*, below (*pp.10-16*).

Chap.	Subject	App.	Bill No.	Stat. Ref.	Summary
ASSESSMENT ADMINISTRATION					
405	BAR Members; Fines for Non-disclosure	7/26	S8064	RPTL §523(3)	Increases fines from \$250 to \$1000 where BAR members seek reductions on property in which they have an interest without filing the required disclosure form. See <i>Highlights</i> , below (<i>p.10</i>), for more information.
503	BAR Members; Hearing of Members' Grievances	8/16	S7369	RPTL §523(3)	Empowers municipal corporations within a county to enter into agreements allowing assessment complaints of BAR members of one municipal corporation to be heard by the BAR of the other. See <i>Highlights</i> , below (<i>p.10</i>), for more information.
319	Family Day Care Homes	7/26	S6008	RPTL §581-b; SSL §390	Requires parcels registered as family day care homes to be assessed and valued without regard to such use. See <i>Highlights</i> , below (<i>p.11</i>), for more information.
140	Oil and Gas Charge Extender	7/5	S8112	RPTL §593; L.1992, c.540, §2	Extends charges upon oil and gas producers in relation to the assessment of oil and gas economic units. so that such charges continue until 3/31/2009, rather than expiring on 3/31/2006.
556	SCAR; Mailing Copy of Petition to Assessor	8/16	A393	RPTL §730(8)	Requires that a copy of a SCAR petition be mailed to the assessor or the chairman of the board of assessors within 10 days from the date of filing of the petition. See <i>Highlights</i> , below (<i>p.10</i>), for more information.

Chap.	Subject	App.	Bill No.	Stat. Ref.	Summary
521	Sole Appointed or Elected Assessor; Referendum	8/16	S7754	RPTL §§328, 329	Specifies that a local law providing for a sole appointed or sole elected assessor may be subject to either a mandatory or permissive referendum, or may be adopted without referendum, at the governing body's discretion. See <i>Highlights</i> , below (p.11), for more information.
105	STAR Rebate Program	6/23	A11804	L.2006, c.109	Establishes a STAR rebate program in conjunction with Chapter 109, Part F. See <i>Highlights</i> , below (p.10), for more information.
109	STAR Rebate Program	6/23	S8471 Pt. F	Tax Law §178, 606; RPTL §1306-b	Provides for local property tax rebate checks to be issued to recipients of the STAR exemption in 2006; provides for either rebate checks or personal income tax credits annually thereafter. See <i>Highlights</i> , below (p.10), for more information.
212	Triennial Aid Extender	7/26	A9757-A	RPTL §1573(2)	Extends the Triennial Aid program through assessment rolls filed in 2011. See <i>Highlights</i> , below (p.11), for more information.
EXEMPTION ADMINISTRATION					
256	Agricultural Assessments; Christmas Trees	7/26	A10854-A	AML §301(4)(j)	Adds to the definition of land used in agricultural production certain Christmas tree farms whose land is owned or rented by a newly established farm operation. See <i>Highlights</i> , below (p.11), for more information.
689	Agricultural Assessments; Late Filing of Application	9/13	S7224-A	AML §305(1)(a)	Allows the annual application for agricultural assessment to be filed after Taxable Status Date, but no later than Grievance Day, under certain circumstances. See <i>Highlights</i> , below (p.12), for more information.
509	Agricultural Building Ex.; Maple Syrup Production	8/16	S7472-A	RPTL §483	Includes structures and buildings used in the production of maple syrup within the real property tax exemption for structures and buildings essential to the operation of agricultural and horticultural lands. See <i>Highlights</i> , below (p.12), for more information.

Chap.	Subject	App.	Bill No.	Stat. Ref.	Summary
680	Agriculture; Ex. for Replanted and Expanded Orchards and Vineyards	9/13	S6956-A	AML §305(7)	Extends from four years to six years the exemption for replanted and expanded orchards and vineyards. See <i>Highlights</i> , below (p.12), for more information.
187	Ex. for Persons with Disabilities and Limited Incomes; Income Limits	7/26	A8697-A	RPTL §459-c (5)(a)	Increases the upper limit on income from \$24,000 to \$26,000 beginning 7/1/2006, to \$27,000 beginning 7/1/2007, \$28,000 beginning 7/1/2008, and to \$29,000 beginning 7/1/2009, subject to local option. See <i>Highlights</i> , below (p.12), for more information.
252	Ex. for Persons with Disabilities and Limited Incomes; Income Limits	7/26	A10766	RPTL §459-c (5)(a)	Increases the upper limit on income from \$24,000 to \$26,000 beginning 7/1/2006, subject to local option. See <i>Highlights</i> , below (p.12), for more information.
186	Senior Citizens Ex.; Income Limits	7/26	A8696-A	RPTL §467(3)(a)	Increases the upper limit on income from \$24,000 to \$26,000 beginning 7/1/2006, to \$27,000 beginning 7/1/2007, \$28,000 beginning 7/1/2008, and to \$29,000 beginning 7/1/2009, subject to local option. See <i>Highlights</i> , below (p.12), for more information.
174	Senior Citizens/Persons w/Disabilities and Limited Incomes; Option to Choose Exemption	7/26	A4360-A	RPTL §§455, 467, 459-c	Allows property owners to choose the “most beneficial” exemption when at least one meets the §459-c exemption criteria and at least one meets the §467 criteria. See <i>Highlights</i> , below (p.12), for more information.
129	Solar and Wind Energy Exemption; Extender	7/5	S5966-A	RPTL §487(5)	Allows the partial exemption for solar, wind and farm waste energy systems to be granted to systems constructed before 1/1/2011, rather than 1/1/2006.
53	STAR; Cost-of-Living Adjustment for Enhanced STAR	4/12	A9553-C	RPTL §425(2)	Education, Labor & Family Assistance Budget; includes language establishing an Enhanced STAR COLA of 13.6% for 2006-07 (p.113). See <i>Highlights</i> , below (p.13), for more information.
46	Veterans; Housing Grants for Seriously Disabled	6/7	A2747	RPTL §458(3)	Allows seriously disabled veterans to be totally exempt from taxation, special assessments and special ad valorem levies if they are eligible for special housing grants from the federal government. See <i>Highlights</i> , below (p.15), for more information.

Chap.	Subject	App.	Bill No.	Stat. Ref.	Summary
166	Veterans; Replacement Property in Same Assessing Unit	7/26	A974	RPTL §§458(9), 458-a(8)	Authorizes, at local option, prorated exemptions for veterans who sell exempt property and purchase replacement property in the same city, town, or village. See <i>Highlights</i> , below (p.13), for more information.
179	Veterans; Vietnam War Commencement	7/26	A6944	RPTL §458-a (1)(a)	Changes the definition of “period of war” applicable to the alternative veterans exemption so as to backdate the commencement of the Vietnam War from 12/22/1961 to 2/28/1961.
LOCAL INTEREST					
196	Albany; Multiple Dwelling Exemption	7/26	A9188-A	RPTL §421-i	Authorizes, at local option, a partial exemption for multiple dwellings in the City of Albany that are converted into owner-occupied residences with no more than two dwelling units (<i>see</i> , L.2005, c. 397).
507	Amsterdam; Residential Investment Exemption	8/16	S7424-A	RPTL §485-j	Authorizes, at local option, a partial exemption for qualified new homes in the City of Amsterdam.
505	Amsterdam; Tax Lien Sales	8/16	S7385-A	Unconsol.	Authorizes the city of Amsterdam to enter into a contract with a private party to sell some or all of the delinquent tax liens held by such city.
181	Buffalo; Multiple Dwelling Exemption	7/26	A7919	RPTL §421-i	Authorizes, at local option, a partial exemption for multiple dwellings in the City of Buffalo that are converted into owner occupied residences with no more than two dwelling units.
590	Cohoes; Multiple Dwelling Exemption	8/16	A8664-A	RPTL §421-j	Authorizes, at local option, a partial exemption for multiple dwellings in the City of Cohoes that are converted into owner occupied homes with no more than two dwelling units.
511	Dunkirk; Residential Investment Exemption	8/16	S7565	RPTL §485-j	Authorizes, at local option, a partial tax exemption for qualifying improvements to residential property in the City of Dunkirk.
8	Erie County; Partial Payments of Taxes	2/15	A9529	ECTA	Authorizes partial payments of taxes to be made within Erie County under certain circumstances.

Chap.	Subject	App.	Bill No.	Stat. Ref.	Summary
496	Fort Ann; Property Tax Refunds	8/16	S7198	Unconsol.	Authorizes the Town of Fort Ann to refund up to of \$250 to owners of property with lake frontage on 7/1/2005 but not on 7/3/2005, due to the Hadlock Pond dam failure.
425	Haverstraw; STAR Floor	7/26	S8326-A	Unconsol.	Requires certain property to be disregarded when calculating the 2006 STAR floor for Haverstraw.
282	Haverstraw-Stony Point School District; Aid to Education	7/26	A11866-A	Unconsol.	Expedites the recognition of the loss in assessed value for school aid purposes upon the settlement of litigation involving the assessment of certain property.
376	Islip; Class Tax Rates	7/26	S7540-A	RPTL §1903(3)(a)(iv)	Limits market-driven class tax share changes to 1% for taxes levied upon the 2006 assessment roll of the Town of Islip.
418	Milton; 2006 Assessment Roll	7/26	S8247-A	Unconsol.	Authorizes the Town of Milton in Saratoga County to direct the assessor to file a new tentative roll by 7/31/2006, or to refile the 2005 roll.
305	Multiple Counties; Surviving Spouses of Fire/Ambulance Volunteers	7/26	S3820-C	RPTL §466-h	Allows certain municipalities to extend the exemption to an unremarried surviving spouse of a deceased volunteer firefighter or ambulance worker. See <i>Highlights</i> , below (p.14), for more information.
26	Nassau County Approved Assessing Units; Class Tax Rates	4/13	S.6830	RPTL §1903(3)(a)(vii)	Limits market-driven class tax share changes to 1% for taxes levied on the 2006 assessment roll of an approved assessing unit in Nassau County.
19	Nassau County; Class Tax Rates	3/31	A9853-A	RPTL §1803-a(1)(p)	Limits market-driven class tax share changes to 1% for taxes levied upon the 2006 assessment roll of Nassau County.
20	Nassau County; Petitions for Assessment Review	3/31	A9854-A	RPTL §706(2)	Allows two or more persons to unite in a single petition for assessment review on the 2006 Nassau County roll.
399	Niagara Falls; Multiple Dwelling Exemption	7/26	S8010	RPTL §421-j	Authorizes, at local option, a partial exemption for newly constructed, reconstructed, altered, or improved multiple dwellings in the City of Niagara Falls.
594	Niagara Falls; Residential Investment Exemption	8/16	A9155-A	RPTL §485-j	Authorizes, at local option, a partial tax exemption for qualifying improvements to residential property in the City of Niagara Falls.

Chap.	Subject	App.	Bill No.	Stat. Ref.	Summary
428	NYC; Brooklyn Bridge Park Civic Project	7/26	S8350-A	UDCA	Relates to PILOTs made with respect to residential units in leasehold condominiums within the Brooklyn Bridge Park Civic Project.
419	NYC; Class Tax Rates	7/26	S8288	RPTL §1803-a	Limits market-driven class tax share changes to 2% for taxes levied for NYC's fiscal year ending in 2007.
403	NYC; Commercial Expansion Program	7/26	S8043-A	RPTL §§499-aa <i>et seq.</i>	Makes a series of revisions to the NYC Commercial Expansion Program, which provides tax abatements in connection with certain commercial leases.
529	NYC; Commercial Expansion Program	8/16	S7940	NYCAC	Makes technical revisions to NYC Commercial Expansion Program, which provides tax abatements in connection with certain commercial leases.
385	NYC; Electronic Filings and Co-op Sales	7/26	S7679	NYCAC	Requires income and expense statements and real property transfer tax returns to be filed electronically in NYC; also makes cooperative sales prices public.
531	NYC; Exemption Filing Deadlines	8/16	S7970	RPTL & NYCAC	Authorizes NYC taxpayers to apply for STAR and certain other exemptions as late as March 15 each year.
280	NYC; Lower Manhattan Commercial Revitalization Program	7/26	A11797	RPTL §499-a	Expands the definition of "eligible premises" to encompass property which is "occupied or used as a private elementary or secondary school."
424	NYC; Lower Manhattan Commercial Revitalization Program	7/26	S8320	RPTL §499-b(5)	Allows a second certificate of abatement to be issued to tenants who are forced to relocate because their original eligible premises was taken by eminent domain.
244	NYC; Multiple Dwelling Exemption Extender	7/26	A10581	RPTL §489	Postpones the deadline for allowing an exemption for certain conversions, alterations or improvements from 12/31/2007 until 12/31/2011.
609	NYC; SRO Housing Exemption Extender	8/16	A10568	RPTL §488-a	Extends deadline for local authorization of exemption for certain improvements to qualifying single room occupancy multiple dwellings, and related tax abatements, from 12/31/2007 until 12/31/2011.
631	NYC; STAR Income Verification Program	8/16	A11520	RPTL §425(4)	Permits the NYC Dept. of Finance to exchange STAR Income Verification Program data directly with the Department of Taxation and Finance.

Chap.	Subject	App.	Bill No.	Stat. Ref.	Summary
443	Red Hook; Community Preservation Fund	8/7	S7328	Tax Law §1438-e subd. (3)	Allows the Town of Red Hook to establish a community preservation program funded by a real estate transfer tax, with an exemption based on ORPS' STAR sales median.
62	Suffolk Pine Barrens; Taxable State Lands	4/26	S6460-C Pt. W	RPTL §536(e), (f)	Makes certain State lands both within and outside of the Central Pine Barrens taxable for school district purposes; <i>see also</i> Chap. 61 (A10653), Pt. N, §6, amending the timing, and Chap. 108 (S8470), <i>p.12</i> , appropriating funds.
195	Syracuse; Residential Improvement Exemption	7/26	A9167	RPTL §485-j	Authorizes, at local option, a partial tax exemption for qualifying improvements to residential property in the City of Syracuse.
627	Three Village School District; Taxable State Land	8/16	A11245	RPTL §536(1)	Makes certain property that was recently acquired by the State University of New York at Stony Brook taxable for school district purposes.
58	Tuckahoe School District; Special Eq. Rates	4/12	A9558-B Pt. A-1, §§ 54,55	RPTL §1230(3)	Directs ORPS to establish special equalization rates for school aid purposes for the Tuckahoe Union Free School District, and modifies the aid formula for the district.
250	Ulster County; Fire/ Ambulance Volunteers	7/26	A10740-B	RPTL §466-c	Authorizes a 10% tax exemption for enrolled volunteer firefighters and volunteer ambulance workers in Ulster County, at local option. <i>See Highlights</i> , below (<i>p.14</i>), for more information.
602	Utica; Residential Investment Exemption	8/16	A10250	RPTL §§ 485-j,485-k	Authorizes, at local option, a partial exemption for qualified new homes in the City of Utica.
205	Westchester County; Fire/ Ambulance Volunteers	7/26	A9619	RPTL §466-c	Permits school districts in Westchester County to opt in to the locally-applicable partial exemption for volunteer firefighters and ambulance workers. <i>See Highlights</i> , below (<i>p.14</i>), for more information.
MISCELLANEOUS					
644	Apportionment of Fire District Charges	8/16	A11924	Town Law	Updates obsolete references in Town Law §§181(1) and 189-h(1) regarding apportionment of fire district charges.

Chap.	Subject	App.	Bill No.	Stat. Ref.	Summary
182	FOIL; Electronic Access to Records	7/26	A7993-B	POL §89; STL §305	Provides for the development of an internet form for records access requests, and generally requires agencies to accept e-mail requests for records. See <i>Highlights</i> , below (p.15), for more information.
492	FOIL; Litigation Costs	8/16	S7011-A	POL §89(4)(c)	Provides for the imposition of litigation costs and reasonable attorney's fees upon State agencies and municipalities for certain FOIL-related violations. See <i>Highlights</i> , below (p.15), for more information.
50	State Budget; RPT-related appropriations	4/10	S6450-C	n/a	Public Protection & General Gov't Budget; includes approps for payments of taxes on certain State lands (p.240), Small gov't assistance (p.259).
62	State Tax Credits; Agricultural Property (Circuit Breaker)	4/26	S6460-C Pt. K	Tax Law §§606(n), 210(22)	Expands eligibility for the credit, primarily by raising base acreage from 250 to 350 acres and by raising the income limitation from \$100,000 to \$200,000. See <i>Highlights</i> , below (pp.12 & 16), for more information.
62	State Tax Credits; Conservation Easements	4/26	S6460-C Pt. F	Tax Law §606(kk), 210(38)	Allows a State tax credit of up to 25% of the county, town and school district taxes paid on land which is subject to a conservation easement. See <i>Highlights</i> , below (p.16), for more information.
62	State Tax Credits; Remediated Brownfields	4/26	S6460-C Pt. G	Tax Law §§21, 22	Extends the deadline for executing certain brownfield site cleanup agreements from 9/1/06 to 9/1/10. See <i>Highlights</i> , below (p.16), for more information.
62	State Tax Credits; Volunteer Firefighters and Ambulance Workers	4/26	S6460-C Pt. U	Tax Law §606(e-1)	Grants a refundable State tax credit of up to \$200 to eligible volunteer firefighters and ambulance workers <u>not</u> receiving a real property tax exemption for their service. See <i>Highlights</i> , below (pp.14 & 16), for more information.
163	Uncapped Natural Gas Wells	7/26	A689-A	RPL §242(3)	Requires the seller of real property to inform the purchaser prior to entering into a contract for sale of such property of the existence of any uncapped natural gas wells situated on the property, if known.

Chap.	Subject	App.	Bill No.	Stat. Ref.	Summary
53	State Budget; ORPS-related appropriations	4/12	A9553-C	n/a	Education, Labor & Family Assistance Budget; includes ORPS budget (<i>p.617</i>) and approps to SED to pay STAR aid to school districts (<i>p.113</i>).
TAX COLLECTION AND ENFORCEMENT					
716	Brownfields; Waiver of Interest on Unpaid Taxes	9/13	S7936	RPTL §924-b, ECL §27-1433	Amends the statutes enacted by L.2005, cc.219 and 221, allowing the waiver of interest on unpaid taxes on certain brownfields, to override any law to the contrary, rather than just overriding RPTL §§924, 924-a and 1182.
161	Extension of Interest-Free Period for Enhanced STAR Recipients	7/26	A399	RPTL §925-b	Permits municipal corporations other than counties to extend the interest-free tax payment period by five business days for recipients of Enhanced STAR. See <i>Highlights</i> , below (<i>p.15</i>), for more information.
415	Notice of Foreclosure Proceedings	7/26	S8217	RPTL §1125	Generally imposes more stringent notification requirements upon tax districts when foreclosing delinquent real property tax liens under RPTL Article 11. See <i>Highlights</i> , below (<i>p.14</i>), for more information.
311	Tax Lien Securitization Program	7/26	S5281	PAL §2432	Provides for indemnification of the trustees and other managers of any tax lien entity of the MBBA.
599	Village Tax Enforcement; Opt-Out Extender	8/16	A09967	L.1993 c.602, §6	Extends by three years the effectiveness of local laws adopted by various eligible villages to continue using former RPTL Art. 14, Title 3 to enforce delinquent taxes.

B. HIGHLIGHTS

The new laws in the preceding table (*pp.1-9*) which may be of the broadest interest from the standpoint of real property tax administration are examined more closely in this section.

ASSESSMENT ADMINISTRATION

STAR Rebate Program

Chapters **105** and **109** establish a program under which STAR-eligible homeowners will receive a rebate check from the State of New York for a portion of their local property taxes. The check will be issued by the New York State Department of Taxation and Finance, based largely upon assessment roll data collected from assessors by ORPS. The amount of the rebate will depend upon the school district of the eligible homeowner. Further information may be found on the Tax Department's website at <http://www.tax.state.ny.us/nyshome/starrebate.htm>.

Small Claims Assessment Review

Chapter **556** provides that a taxpayer seeking small claims assessment review (SCAR) must mail a copy of his or her petition to the assessor or chairman of the board of assessors within 10 days after filing of the petition. Previously, the petition only had to be mailed to the clerk of the assessing unit, the clerk of the school district, the treasurer of the county, and the clerk of the village. The new law adds the assessor or the chairman of the board of assessors to this list, in response to complaints that assessors were not always notified of such proceedings.

Note that in a formal Article 7 (certiorari) proceeding, the taxpayer must serve either (a) the clerk of the assessing unit, or (b) the assessor or the chairman of the board of assessors, but need not serve both (RPTL §708(1)). This statute was left intact by Chapter 556, which only applies to SCAR proceedings.

BAR Members; Conflicts

Chapter **405** increases the fine that may be imposed upon Board of Assessment Review members who seek reductions on property in which they (or their spouses or minor children) have an interest without filing the required disclosure form (RP-523-Dcl). The prior fine had been \$250; by virtue of Chapter 405 it is now \$1000. Note that in addition to filing the form, the Attorney General has opined that the member must recuse himself or herself from participating in the review of such complaint (Op.Atty.Gen. 99-42).

Chapter **503** empowers municipal corporations within a county to enter into inter-municipal agreements (see Art. 5-G of the General Municipal Law) for assessment complaints of BAR members in one municipality to be heard in the other (presumably by its BAR). Since BARs within counties often conduct their hearings on the same day (*e.g.*, the fourth Tuesday in May in cities and towns following the assessment calendar in the RPTL – see RPTL, §512(1)), and the assessor has the right to be heard on any complaint (RPTL, §525(2)(a)), this could require the BAR member(s) and the assessor of one municipality to appear before the BAR of the other municipality at an adjourned hearing. Note that mutual arrangements are anticipated

but not required, so Town A could agree to hear grievances from Town B's BAR members without agreeing to refer grievances from Town A's BAR members to Town B.

Assessor Position; Referendum

Chapter **521** provides that an assessing unit which has retained elected assessors and wishes to establish the position of sole appointed assessor or sole elected assessor may enact the necessary local law without a referendum, or with either a mandatory or permissive referendum. This will provide a uniform process for abolishing the elected boards and replacing them with either a sole appointed assessor or a sole elected assessor. It will also clarify the applicable procedural requirements while rendering a 1972 Opinion of Counsel on the issue moot (i.e., 2 Op.Counsel SBEA No. 26, which concluded that a referendum was necessary).

Family Day Care Homes

Chapter **319** provides that the assessments of parcels used for residential purposes and registered as family day care homes under section 390 of the Social Services Law shall not consider the use or registration of such parcels as family day care homes. It further requires that the use or registration of a parcel as a family day care home "be completely disregarded in assessing the value of such parcel." A "family day care home" is generally defined for this purpose as a program caring for children for more than three hours per day per child in which child day care is provided in a family home for three to six children, or under certain circumstances, for seven or eight children.

Note that this legislation prohibits reassessment based only on "use" and "registration" as a family day care home. So, if no improvements are made to a property to enable it to be used as a family day care home, the assessor would be prohibited from reassessing it based solely on its use and registration as such. On the other hand, if improvements (e.g., to a kitchen or bathroom) are made so as to accommodate the new property usage, the assessment apparently may be revised accordingly.

Triennial Aid Extender

Chapter **212** extends the Triennial Aid program through assessment rolls filed in years up to and including 2011. Under the Triennial Aid program, payments of up to five dollars per parcel are available for reassessments at full current value. This payment may be received only once in a three-year period. Previously, this program only applied to assessment rolls filed in years up to and including 2008.

EXEMPTION ADMINISTRATION

Agricultural Land and Buildings

Several measures were enacted in 2006 to ease the property tax burden upon the State's agricultural sector. In particular:

- Chapter **256** expands the definition of "land used in agricultural production" to include certain Christmas tree farms whose "land is owned or rented by a newly

established farm operation.” Such land would qualify for an agricultural assessment for five years after its Christmas trees are planted, even if none of the trees are sold during that period.

- Chapter **509** expands the exemption for agricultural and horticultural structures and buildings by providing that structures used in the production of maple syrup may qualify for the exemption. In so doing, this new law essentially overrides an opinion of this agency that had been to the contrary (3 Op.Counsel SBEA No.107). Note, however, that this expanded exemption does not apply to those structures or buildings and portions thereof used for the sale (as opposed to the production) of maple syrup.
- Chapter **680** extends to six years the exemption for the land of an existing orchard or vineyard used solely for the replanting or expansion of fruit trees or vines. The exemption was previously limited to four years for qualifying property. Note that this extension applies retroactively to assessment rolls based on taxable status dates of January 1, 2006 and later.
- Chapter **689** allows an owner of land located within an agricultural district to file an annual application for an agricultural assessment after Taxable Status Date, but no later than Grievance Day, under certain circumstances. To qualify, the landowning applicant must be able to prove that his or her late application filing “resulted from: (a) a death of the applicant’s spouse, child, parent, brother or sister, or (b) an illness of the applicant or of the applicant’s spouse, child, parent, brother or sister, which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician.”

The related Agricultural Property Tax Credit, also known as the Farmers’ School Tax Credit, has been expanded as well. This program is not a property tax exemption (*see below, p.16*), but rather provides farmers with credits against their State tax liability of up to 100% of the school taxes paid on farmland and buildings, subject to certain limitations. Chapter **62**, a multi-faceted budget-related measure, expands this credit, primarily by raising the “base acreage” from 250 to 350 acres, and by increasing the income ceiling from \$100,000 to \$200,000. These changes apply to taxable years commencing on or after January 1, 2006.

Senior Citizens and Persons with Disabilities and Limited Incomes

Chapters **186**, **187**, and **252** increase the income limits for both the Senior Citizens Exemption and the Exemption for Persons with Disabilities and Limited Incomes. Under prior law, either exemption could be made available at local option to qualifying persons whose incomes were below a locally-determined upper limit. This upper limit could have been as low as \$3,000, as high as \$24,000, or anywhere in between. Now, under the new laws, the upper limit may be set as high as \$26,000 beginning July 1, 2006, as high as \$27,000 beginning July 1, 2007, as high as \$28,000 beginning July 1, 2008, and as high as \$29,000 beginning July 1, 2009, all at local option. Each of these increases would also result in a like increase in the “sliding scale” feature of the exemption. For example, when the limit reaches \$29,000, municipalities could grant a five percent exemption (the smallest permissible) to persons with incomes between \$36,500 and \$37,400.

Chapter **174** provides that when real property is owned by one or more persons and one of them qualifies for exemption under section 467 and another qualifies under section 459-c, they may choose the “most beneficial” exemption, and may not be denied exemption on the ground that they “qualify for more than one exemption and therefore are not eligible for any exemptions.” The new law also amends the eligibility criteria of each exemption, essentially by providing that either exemption may be granted when the property is owned by one or more persons, some of whom qualify under 467 and 459-c.

STAR

Chapter **53**, a multi-faceted budget-related measure, enacts a cost of living adjustment (COLA) for the Enhanced STAR Exemption of 13.6% for 2006-07. As a result, the \$50,000 “base figure” for the Enhanced exemption has been effectively increased to \$56,800 for the year. Corresponding increases have been made for assessing units where the base figure was higher or lower than \$50,000 due to equalization or other adjustments.

Discussed elsewhere are Chapter **105** and **109**, which establish a STAR Rebate Program (*above, p.10*) and Chapter **161**, which allows the interest-free tax payment period to be extended by five days, at local option, for recipients of Enhanced STAR (*below, p.15*).

Veterans

Chapter **46** expands the scope of the eligible funds veterans exemption for seriously disabled veterans. Under prior law, paraplegic or quadriplegic veterans who received special housing grants from the Federal government (per 38 USCA §2101 *et seq.*) to build or adapt a home accommodating their confinement to a wheelchair were totally exempt from real property taxation including school taxes, special ad valorem levies, and special assessments, provided that they used such grants for such construction or reconstruction. As a result of Chapter 46, the veterans need only be “eligible” for such pecuniary assistance, that is, the veteran is no longer required to prove that he or she actually used the housing grant to build or adapt homes to accommodate his or her needs.

Chapter **166** authorizes municipalities to direct the assessor to transfer and prorate a veteran’s exemption (either the eligible funds veterans exemption or the alternative veterans exemption) on real property when the veteran or eligible relative sells the property and purchases a replacement within the same city, town or village. Where this feature is in place (it is a local option), the veteran would receive a tax credit (or possibly a refund) equal to the applicable tax rate(s) multiplied by the previously-granted exempt amount (*i.e.*, the exempt assessed value granted to the former property) multiplied by the fraction of the fiscal year(s) remaining after the transfer of title to the veteran. Veterans who wish to receive the exemption on their replacement properties thereafter will have to file timely new applications in the usual manner.

Volunteer Firefighters and Ambulance Workers

Between 1999 and 2005, legislation has been enacted on a county-by-county basis authorizing a partial exemption for real property owned by volunteer firefighters and ambulance workers in a total of 26 counties (*see [ORPS Summary of 2005 Legislation](#), pp.14-15*). In 2006, legislative activity has continued in this area.

- Chapter **250** establishes a similar exemption program for Ulster County, bringing the total number of counties with these types of programs to 27. They are: Cattaraugus, Chautauqua, Columbia, Dutchess, Erie, Jefferson, Lewis, Montgomery, Nassau, Niagara, Oneida, Onondaga, Orange, Orleans, Oswego, Rockland, Putnam, St. Lawrence, Saratoga, Schenectady, Schoharie, Steuben, Suffolk, Sullivan, Ulster, Westchester and Wyoming. Note that the new Ulster County exemption is subject to a limit of \$3,000 times the equalization rate, as is true under most but not all of the other county-specific exemptions.
- Chapter **305** allows municipalities in all but one of these counties (the exception being the newly-added Ulster County), and villages offering a related exemption (i.e., the \$500 local option exemption authorized by RPTL §466), to permit, at local option, the exemption to be continued when an eligible volunteer firefighter or ambulance worker dies and leaves behind a surviving spouse. The authority having jurisdiction of the volunteer company must certify (1) that the surviving spouse has not remarried, (2) that the deceased volunteer had been an enrolled member of the volunteer company for at least 20 years, and (3) that the deceased volunteer and the spouse had been receiving the exemption prior to the volunteer's death.
- Chapter **205** expands the exemption program within Westchester County, by allowing the school districts therein to opt to offer the exemption.
- Chapter **62**, a multi-faceted budget-related measure, authorizes a refundable State personal income tax credit of up to \$200 to a resident taxpayer who serves as a volunteer firefighter or ambulance worker as defined by §§ 215(1) and 219-k(14) of the GML. To receive the credit, the volunteer must have been active for the entire taxable year. However, this credit may not be claimed by taxpayers who are receiving real property tax exemptions relative to such service under RPTL Article 4, Title 2. In other words, in a jurisdiction in which a volunteer exemption is offered, eligible volunteers will have to choose between the exemption and the tax credit; they cannot receive both. As noted below (*p.16*), assessors have no direct role in the administration of this tax credit. The credit applies to taxable years beginning on and after January 1, 2007.

Retroactive Exemptions for Specific Properties

In a number of assessing units, the assessor has been authorized to accept an exemption application after taxable status date for a parcel owned by a named nonprofit or governmental entity. In most cases the entity acquired the property after taxable status date, though in some cases, the entity had title but simply failed to apply by taxable status date. The affected assessing units and entities are identified below in the Legislative Status Chart (*see pp.20-22, items 27-62*).

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TAX COLLECTION AND ENFORCEMENT

Notice of Foreclosure Proceedings

Chapter **415** imposes more stringent notification requirements upon tax districts when foreclosing delinquent real property tax liens under Article 11 of the RPTL. Most notably, it

requires notices of foreclosure to be sent both by certified and regular mail when a foreclosure proceeding is commenced. If the certified mailing is returned within 45 days but the regular mailing is not, the tax district would be entitled to proceed with the foreclosure without making further efforts to notify that party. If, however, both are returned within the 45 day period, further obligations are imposed upon the tax district:

- In the case of an owner, the tax district must check with the Postal Service for an alternative mailing address. If that proves unsuccessful, it must post the notice on the premises (and may charge an additional \$100 for the service). In either case, the owner would be guaranteed another 30 days to respond.
- In the case of a non-owner, the tax district must also check with the Postal Service for a more current address, but if that proves unsuccessful, it must post the notice in the offices of the enforcing officer and the court clerk. As with an owner, the addressee would be guaranteed another 30 days to respond.

Chapter 415 also imposes an affirmative duty upon such parties to notify the enforcing officer of address changes, and expressly permits a court to take into account the failure of a party to do so when weighing the adequacy of a notification effort.

This legislation was enacted in a response to a recent decision of the United States Supreme Court which struck down an Arkansas tax foreclosure on the grounds that inadequate notice had been given to the owner (Jones v. Flowers, 547 U.S. ___, 126 S.Ct. 1708, 164 L.Ed.2d 415 (April 26, 2006)).

Interest-Free Period; Enhanced STAR Recipients

Chapter **161** permits municipal corporations other than counties to extend the interest-free tax payment period by five business days for residents who are receiving the Enhanced STAR Exemption. To exercise this option, the governing body of the municipal corporation must adopt a resolution prior to the levy of taxes. Prior law allowed the interest-free period to be similarly extended, but only for recipients of the Senior Citizens Exemption.

MISCELLANEOUS

Freedom of Information Law

Chapter **182** requires the Committee on Open Government to develop a form to be available on the internet that the public may use to file a FOIL request. It also requires all agencies that are subject to FOIL (e.g., ORPS and the local governments with which it interacts) to accept FOIL requests via the internet and to respond electronically, where they have reasonable means available to do so. Note, however, that this law does not require records to be provided electronically if a non-electronic format was requested.

Chapter **492** relates to the imposition of litigation costs and reasonable attorney's fees on agencies which fail to fulfill their duties under the FOIL. It authorizes a court to impose such costs on an agency when the requester prevails in litigation and the court finds either (1) that the agency had no reasonable basis for denying access to a record, or (2) that the agency failed to

respond to a request or an administrative appeal of a denied request within the statutory time period.

It may also be noteworthy that a third FOIL-related proposal reached the Governor's desk in 2006, but was disapproved (Veto #257, *set forth below at p.17*). That bill, which generally sought to ensure that information systems be designed to make it possible to disclose publicly available records without also disclosing any exempt records contained therein, was vetoed on grounds of its administrative burden.

State Tax Credit Programs

Chapter **62**, a multi-faceted budget-related measure, enacts or modifies various State tax credit programs that are tied to the taxpayer's real property tax liability. Specifically:

- A Conservation Easement Tax Credit has been enacted which grants property owners a credit of up to 25% of the county, town and school district taxes paid on land that is subject to a conservation easement held by a public or private conservation agency (defined to include state, local and federal governmental bodies and certain not-for-profit organizations). The allowable credit may not exceed \$5,000, nor may it exceed the total property tax liability, either by itself or in combination with similar credits. The credit applies to taxable years commencing on and after January 1, 2006.
- A Volunteer Firefighter and Ambulance Worker Tax Credit has been enacted, as discussed above (*p.14*).
- The Agricultural Property Tax Credit (also known as the Farmers' School Tax Credit) has been expanded, as discussed above (*p.12*).
- The Remediated Brownfield Tax Credit (which provides a tax credit for a percentage of the property taxes paid on remediated or redeveloped brownfield sites) has been revised, in that the deadline for executing certain eligible brownfield site cleanup agreements has been changed from September 1 of 2006 to September 1 of 2010.

It should be understood that these tax credit programs will all be administered by the New York State Department of Taxation and Finance, not by local assessors. The credits operate to reduce the taxpayer's State tax liability. They are not property tax exemptions, and do not affect taxable assessed values or real property tax bills.

C. GOVERNOR'S APPROVAL AND DISAPPROVAL MESSAGES

No Approval Messages were issued during 2006 on any real property tax-related bills, but three bills of possible interest were vetoed. They relate to school district surplus funds (Veto Message #220), electronic access to information under FOIL (Veto #257) and survey alterations (Veto #261). A copy of those Veto Messages follow. It may also be noted that legislation attempting to insert a property tax rebate program into the 2006-07 State Budget was vetoed on constitutional grounds (Vetoes ## 115, 208, 209, and 213, of A.9553-C, S.6460-C Pt. B, A.10652-A, and A.10653 Pt. M), but those vetoes become moot when the final, agreed-upon version was enacted into law (Chapters 105 and 109, *above*, p.10).

VETO MESSAGE - No. 220

TO THE ASSEMBLY:

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

Assembly Bill Number 949-A, entitled:

"AN ACT to amend the real property tax law, in relation to increasing the allowable amount of unexpended surplus funds which may be retained by a board of education"

NOT APPROVED

This bill would amend the Real Property Tax Law to redefine the term "surplus funds" as such term is used in determining the local property tax levy. Under existing law, school districts may retain a surplus of up to 2% of their budgets from one year to the next without returning the surplus to taxpayers. The bill would increase the amount to 3% for the 2007-08 school year, and to 4% thereafter. The bill would take effect July 1, 2006.

Surplus funds may be used by school districts as general reserve funds, to be spent on unanticipated expenditures that arise during the school year. The sponsors of this bill have the laudable goal of increasing those reserves to provide school districts with increased flexibility to meet unanticipated needs. However, I am concerned that the bill would increase significantly the amount of funds that may be accumulated without providing a mechanism for these funds to be returned to local taxpayers in property tax relief. I vetoed a similar bill several years ago for this reason (See Veto No. 49 of 2002), and I am constrained to disapprove this bill as well.

The bill is disapproved.

(signed) GEORGE E. PATAKI

VETO MESSAGE - No. 257

TO THE ASSEMBLY:

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

Assembly Bill Number 8007, entitled:

"AN ACT to amend the public officers law, in relation to making information that is subject to the freedom of information law accessible electronically"

NOT APPROVED

This bill would amend the Public Officers Law to require that, to the extent practicable and reasonable, agencies design information retrieval methods to permit segregation of publicly available records, where such agencies maintain records electronically and such records are subject to public disclosure while others are exempt from disclosure. The bill would take effect immediately.

The intent of the Freedom of Information Law ("FOIL") is to provide the public with access to documents generated by State and local governments. FOIL is a records access statute, and is not intended to interfere with the daily working of the State and local governments. Thus, for example, State agencies and municipalities are not required to create documents in response to a FOIL request. This bill, however, would require agencies to design and install entirely new systems of electronic record keeping. By doing so, this bill would go well beyond simply opening up government records for public access. The State Office of Technology also notes that this bill could impose new costs on agencies and municipalities that would have to design and implement electronic means to segregate and retrieve appropriate information.

For these reasons, I am constrained to disapprove this bill.

The bill is disapproved.

(signed) GEORGE E. PATAKI

VETO MESSAGE - No. 261

TO THE ASSEMBLY:

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

Assembly Bill Number 8721-A, entitled:

"AN ACT to amend the education law, in relation to the alteration of surveys"

NOT APPROVED

This bill would amend the Education Law to provide that an alteration of a boundary or title survey may only be prepared for the specific purpose named in the alteration and not as a title or boundary survey. Under current law, alterations of a boundary or title survey may be made if the altered survey includes the notation "altered by," followed by a description of the alteration, and is signed, sealed and dated by a licensed land surveyor or licensed professional engineer. The bill would take effect ninety days after becoming law.

According to its sponsors and supporters, this bill is intended to address a practice in which an unscrupulous land surveyor may alter a survey in a manner that misleads and confuses the general public. This bill is similar to a bill that I vetoed in 2003. See Veto No. 154 of 2003. As with the 2003 bill, while I recognize and appreciate that certain unscrupulous land surveyors may abuse their authority to inappropriately alter surveys prepared by other surveyors, I am concerned that this bill would go too far by prohibiting in all cases the use of an altered survey as a title or boundary survey. Consumers should not be burdened with additional costs and delays in situations where existing law already prohibits the types of unscrupulous actions that have been identified by the bill's proponents.

I again encourage the sponsors to work with the State Education Department to ensure, through appropriate enforcement of existing professional standards, that licensed land surveyors and professional engineers do not engage in the type of misleading, confusing or unprofessional survey alterations that are the intended subject of this legislation.

The bill is disapproved.

(signed) GEORGE E. PATAKI

D. LEGISLATIVE STATUS CHART

2006 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/18/06

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>	
RPS Departmental / Governor's Program / Budget Bills:					
1	Budget Bill -- Includes STaR rebates and Enhanced STaR COLAs for '06/'07 only (see pp. 726 & 113)	S.6453-c A.9553-c	Budget Bill Budget Bill	Passed Senate 3/31 Repassed Assembly 3/31	Signed 4/12 Ch. 53 Line Veto #115 - Rebates
2	Budget Bill -- Includes Tuckahoe SD segment rates and revised actual valuation computation (pg. 37)	S.6458-c A.9558-b	Budget Bill Budget Bill	Passed Senate 3/31 Passed Assembly 3/31	Signed 4/12 Ch. 58
3	Budget Bill -- Includes ongoing STaR rebates, Tax on Pine Barrens SOL, Ag. Circ. Brkr. expansion, etc.	S.6460-c A.9560-b	Budget Bill Budget Bill	Veto Override 4/26 Veto Override 4/26	Vetoed 4/12 (#208) Ch. 62 by override 4/26 (Constitutional Issue)
4	Budget Bill -- Includes revised STaR Rebate Appropriation bill language (see pp. 4 and 19-22)	S.7264-a A.10652-a	Budget Bill Budget Bill	Veto Override 4/26 Veto Override 4/24	Vetoed 4/20 (#209) Ch. by override 4/26 (Constitutional Issue)
5	Budget Bill -- Includes revised Local Rebate Prog. (See Part M - Rebates)	S.7265 A.10653	Budget Bill Budget Bill	Veto Override 4/26 Veto Override 4/24	Signed 4/20 Ch. 61 Line Veto #213 - Rebates Ch. by override 4/26 (Constitutional Issue)
6	State Personal Income Tax Credit for School Taxes, provides for payment of credit in 2006 by check	S.8174 A.11804	Bruno Rules (Farrell)	Passed Senate 6/12 Passed Assembly 6/12	Signed 6/23 Ch. 105
7	Budget Bill -- Includes Property Tax Rebate and State PIT credit program (see Part F, pp. 37-45)	S.8471 A.12045	Budget Bill Budget Bill	Passed Senate 6/23 Passed Assembly 6/23	Signed 6/23 Ch. 109
8	ORPS #4-06 -- STaR Income Verification, Allows NYC to report directly to the Dept. of Taxation & Finance	S.8113 A.11520	Little Friedman	Passed Senate 6/23 Passed Assembly 6/22	Signed 8/16 Ch. 631
9	ORPS #6R-06 -- Oil & Gas Fee Extender, current fee schedule extended through 3/31/09 (RPTL Sec. 593)	S.8112 A.11521	Little Galef	Passed Senate 6/15 Passed Assembly 6/19	Signed 7/5 Ch. 140
Other RPT Related Bills:					
10	Ag. Assessment -- Allows Late applications in certain circumstances (up until grievance day)	S.7224-a A.10626-a	Larkin Magee	Repassed Senate 6/15 Passed Assembly 6/20	Signed 9/13 Ch. 689
11	Ag. Assessment -- Extends eligibility to certain new Christmas tree operations for five years (w/o sales)	S.7559-a A.10854-a	Young Magee	Passed Senate 6/20 Passed Assembly 6/13	Signed 7/26 Ch. 256
12	Ag. Assessment -- Newly Planted orchards & vineyards, Extends duration to 6 years (amds. 305(7) of AML)	S.6956-a A.10855-a	Young Magee	Repassed Senate 6/15 Passed Assembly 6/20	Signed 9/13 Ch. 680
13	Assessment Administration Aid -- Extends Triennial Aid through 2011, adds three years of eligibility	S.6597-a A.9757-a	Morahan Zebrowski	Passed Senate 6/14 Passed Assembly 6/7	Signed 7/26 Ch. 212
14	Assessors' Bill -- Requires service of SCAR notice on Assessors (added to current list of recipients)	S.726 A.393	Little Gunther, A.	Passed Senate 6/19 Passed Assembly 1/30	Signed 8/16 Ch. 556

2006 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/18/06

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
15 Brooklyn Bridge Park Development Corp. -- PILOT related provisions (Empire State Dev. Dept. Bill)	S.8350-a A.11969	Golden Rules (Millman)	Passed Senate 6/22 Passed Assembly 6/23	Signed 7/26 Ch. 428
16 Erie Co. provisions -- Amds. Erie Co. Tax Act to authorize certain partial tax payments	S.6429 A.9529	Volker Tokasz	Passed Senate 2/15 Passed Assembly 1/30	Signed 2/15 Ch. 8
17 Exemption -- Ag. Buildings, Extends to Maple Syrup production related structures (amds. RPTL 483)	S.7472-a A.10623-a	Young Magee	Passed Senate 6/12 Passed Assembly 6/12	Signed 8/16 Ch. 509
18 Exemption -- C. of Albany, Conversion of Multiple Dwelling to owner occupied residence (C.397 of '05 fix)	S.6263-a A.9188-a	Breslin McEneny	Passed Senate 6/15 Passed Assembly 6/12	Signed 7/26 Ch. 196
19 Exemption -- C. of Amsterdam, Residential Improves., allows 50% exemption w/ 10 yr. phase-out, (485-j)	S.7424-a A.10809-a	Farley Tonko	Passed Senate 6/19 Passed Assembly 6/21	Signed 8/16 Ch. 507
20 Exemption -- C. of Buffalo, Conversion of Multiple Dwelling to owner occupied residence (RPTL 421-i)	S.5316 A.7919	Stachowski Hoyt	Passed Senate 6/19 Passed Assembly 5/22	Signed 7/26 Ch. 181
21 Exemption -- C. of Cohoes, Capital Improvements to certain converted multiple dwellings (adds RPTL 421-j)	S.5566-a A.8664-a	Breslin Rules(Canestrari)	Passed Senate 6/21 Passed Assembly 6/15	Signed 8/16 Ch. 590
22 Exemption -- C. of Dunkirk, Residential Improves., 50% exemption w/ 10 yr. phase-out, school also (485-j)	S.7565-b A.11471-a	Young Parment	Passed Senate 6/15 Passed Assembly 6/22	Signed 8/16 Ch. 511
23 Exemption -- C. of Niagara Falls, Capital Improvements to certain Multiple Dwellings (Adds RPTL Sec. 421-j)	S.8010 A.10300	Coppola DelMonte	Passed Senate 6/20 Passed Assembly 6/23	Signed 7/26 Ch. 399
24 Exemption -- C. of Niagara Falls, Residential Improves. allows 50% exemption w/ 10 yr. phase-out, (485-j)	S.7026 A.9155-a	Coppola DelMonte	Passed Senate 6/21 Passed Assembly 5/22	Signed 8/16 Ch. 594
25 Exemption -- C. of Syracuse, Residential Improvements partial exemption on certain improvements (adds 485-j)	S.7457 A.9167	DeFrancisco Christensen	Passed Senate 6/7 Passed Assembly 5/22	Signed 7/26 Ch. 195
26 Exemption -- C. of Utica & Utica CSD, Residential Improvements, (adds RPTL 485-j and 485-k)	S.6977 A.10250	Meier Destito	Passed Senate 6/20 Passed Assembly 6/15	Signed 8/16 Ch. 602
27 Exemption -- 1 Property, RPTL Sec. 404 (Albany Port District Commission, C. of Albany)	S.6523 A.9629	Breslin Canestrari	Passed Senate 6/20 Passed Assembly 6/19	Signed 7/26 Ch. 207
28 Exemption -- 1 Property, RPTL Sec. 406 (Town of Oyster Bay, Nassau County)	S.6932-a A.10513-a	Marcellino Walker	Repassed Senate 6/7 Passed Assembly 6/20	Signed 7/26 Ch. 343
29 Exemption -- 1 Property, RPTL Sec. 406 (Village of Kings Point, Nassau County)	S.6781-a A.9856-a	Balboni DiNapoli	Repassed Senate 6/14 Passed Assembly 6/13	Signed 7/26 Ch. 214
30 Exemption -- 1 Property, RPTL Sec. 406 (Village of Port Washington North, Nassau County)	S.6782 A.9852	Balboni DiNapoli	Passed Senate 5/3 Passed Assembly 5/15	Signed 6/7 Ch. 89
31 Exemption -- 1 Property, RPTL Sec. 406 (Village of Port Washington North, Nassau County)	S.6783-a A.10069-a	Balboni DiNapoli	Repassed Senate 6/15 Passed Assembly 6/20	Signed 7/26 Ch. 336

2006 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/18/06

	<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
32	Exemption -- 1 Property, RPTL Sec. 410 (Calicoon Fire District, T. of Delaware)	S.5180 A.8760	Rules Rules	Passed Senate 6/13 Passed Assembly 5/15	Signed 7/26 Ch. 188
33	Exemption -- 1 Property, RPTL Sec. 410 (Gold Coast Public Library District, Oyster Bay)	S.5913 A.10119	Marcellino Lavine	Passed Senate 3/30 Passed Assembly 6/20	Signed 7/26 Ch. 318
34	Exemption -- 1 Property, RPTL Sec. 420-a (Bais Mahari Assad, V. of Spring Valley, Rockland Co.)	S.1965-a A.11489	Morahan Zebrowski	Passed Senate 3/27 Passed Assembly 6/20	Signed 7/26 Ch. 290
35	Exemption -- 1 Property, RPTL Sec. 420-a (Bnos Esther Papa Al Shem Esther Bos David, Ramapo)	S.7061-a A.11493	Morahan Zebrowski	Passed Senate 4/24 Passed Assembly 6/20	Signed 7/26 Ch. 351
36	Exemption -- 1 Property, RPTL Sec. 420-a (Cobble Hill Playgroup, Inc., Brooklyn)	S.6023 A.9193	Connor Millman	Passed Senate 6/6 Passed Assembly 5/9	Signed 7/26 Ch. 197
37	Exemption -- 2 Properties, RPTL Sec. 420-a (Congregation B'Nei Torah of Lawrence, Hempstead)	S.7180-b A.10606-b	Skelos Weisenberg	Passed Senate 6/7 Passed Assembly 6/19	Signed 7/26 Ch. 359
38	Exemption -- 1 Property, RPTL Sec. 420-a (Congregation Eitz Chayim of Dogwood Park, Nassau)	S.7179-a A.10607-a	Skelos Alfano	Repassed Senate 6/7 Passed Assembly 6/22	Signed 7/26 Ch. 358
39	Exemption -- 1 Property, RPTL Sec. 420-a (Eglise Baptiste De La Nouvelle Naissance, Ramapo)	S.7062 A.11492	Morahan Zebrowski	Passed Senate 4/26 Passed Assembly 6/20	Signed 7/26 Ch. 352
40	Exemption -- 1 Property, RPTL Sec. 420-a (French Speaking Baptist Church, Hempstead)	S.1430-c A.4485-c	Fuschillo Hooper	Passed Senate 5/17 Passed Assembly 5/15	Signed 6/7 Ch. 47
41	Exemption -- 1 Property, RPTL Sec. 420-a (Gates of Praise, Inc., T. of Ramapo)	S.6939 A.11490	Morahan Zebrowski	Passed Senate 4/25 Passed Assembly 6/20	Signed 7/26 Ch. 344
42	Exemption -- 1 Property, RPTL Sec. 420-a (Hebrew Academy of the 5 Towns, Hempstead)	S.7086-b A.10419-b	Skelos Weisenberg	Passed Senate 6/5 Passed Assembly 6/20	Signed 7/26 Ch. 353
43	Exemption -- 1 Property, RPTL Sec. 420-a (House of Blessings Christian Fellowship, Nassau)	S.8019-a A.10920-a	Fuschillo Hooper	Repassed Senate 6/22 Passed Assembly 6/21	Signed 7/26 Ch. 260
44	Exemption -- 1 Property, RPTL Sec. 420-a (Iglesia Ni Cristo (Church of Christ), Hempstead)	S.7562-a A.11322-a	Fuschillo McDonough	Passed Senate 6/14 Passed Assembly 6/20	Signed 7/26 Ch. 379
45	Exemption -- 1 Property, RPTL Sec. 420-a (Independent Group Home Living Prog., Brookhaven)	S.4716-a A.8745-a	LaValle Rules (Thiele)	Repassed Senate 6/15 Passed Assembly 6/19	Signed 7/26 Ch. 307
46	Exemption -- 1 Property, RPTL Sec. 420-a (Massapequa Reformed Church, T. of Oyster Bay)	S.7556-b A.11185-b	Fuschillo Saladino	Repassed Senate 6/19 Passed Assembly 6/22	Signed 7/26 Ch. 378
47	Exemption -- 1 Property, RPTL 420-a (Mental Health Assn. of Nassau Co., Hempstead)	S.7491-a A.11241-a	Hannon Hooper	Passed Senate 6/20 Passed Assembly 6/22	Signed 7/26 Ch. 373
48	Exemption -- 1 Property, RPTL Sec. 420-a (New York Kali Mandir, Inc., Hempstead)	S.8302 A.11973	Skelos Rules (Barra)	Passed Senate 6/21 Passed Assembly 6/22	Signed 7/26 Ch. 422
49	Exemption -- 1 Property, RPTL Sec. 420-a (Nigam Agam Sugam Sharnam, Inc., T. of Babylon)	S.8169 A.11649	Fuschillo Sweeney	Passed Senate 6/20 Passed Assembly 6/22	Signed 7/26 Ch. 413

2006 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/18/06

	<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
50	Exemption -- 1 Property, RPTL Sec. 420-a (North Shore Hebrew Academy HS, North Hempstead)	S.8363-a A.11953-a	Balboni Rules (DiNapoli)	Passed Senate 6/22 Passed Assembly 6/23	Signed 7/26 Ch. 431
51	Exemption -- 1 Property, RPTL Sec. 420-a (Presbyterian Community Church, T. of Oyster Bay)	S.7263-a A.11183-a	Fuschillo Saladino	Repassed Senate 6/22 Passed Assembly 6/23	Signed 7/26 Ch. 380
52	Exemption -- 1 Property, RPTL Sec. 420-a (Province of Meribah Society of Mary, (Chaminade))	S.7266-a A.10762-a	Balboni McKevitt	Repassed Senate 6/19 Passed Assembly 6/20	Signed 7/26 Ch. 362
53	Exemption -- 1 Property, RPTL Sec. 420-a (Salvation and Deliverance Church, T. of Babylon)	S.6291 A.9224	Johnson Sweeney	Passed Senate 3/27 Passed Assembly 6/7	Signed 7/26 Ch. 321
54	Exemption -- 1 Property, RPTL Sec. 420-a (Shia Ithna-Asheri Jamaat, T. of Oyster Bay)	S.6739 A.10670	Marcellino Lavine	Passed Senate 5/10 Passed Assembly 6/21	Signed 7/26 Ch. 334
55	Exemption -- 1 Property, RPTL Sec. 420-a (Shinnecock-Sewanaka Society, Inc., T. of Brookhaven)	S.7542-a A.11374	Trunzo Eddington	Passed Senate 6/6 Passed Assembly 6/21	Signed 7/26 Ch. 377
56	Exemption -- 1 Property, RPTL 420-a (Wantagh Baptist Church, Hempstead)	S.7341-b A.11895-a	Hannon Saladino	Passed Senate 6/20 Passed Assembly 6/22	Signed 7/26 Ch. 371
57	Exemption -- 1 Property, RPTL Sec. 420-a (Young Israel of West Hempstead, T. of Hempstead)	S.7171-b A.10553-b	Skelos Alfano	Passed Senate 6/6 Passed Assembly 6/21	Signed 7/26 Ch. 357
58	Exemption -- 2 Properties, RPTL Sec. 420-b (Three Villages Historical Society, Brookhaven)	S.8121-a A.11293-b	Flanagan Englebright	Passed Assembly 6/20 Passed Senate 6/20	Signed 7/26 Ch. 268
59	Exemption -- 1 Property, RPTL Sec. 420-b (Timothy Hill Children's Ranch, T. of Riverhead)	S.6921 A.11770	LaValle Rules (Alessi)	Passed Senate 5/10 Passed Assembly 6/21	Signed 7/26 Ch. 342
60	Exemption -- 1 Property, RPTL Sec. 420-b (Wading River Historical Society, T. of Riverhead)	S.2621-a A.10326-a	LaValle Alessi	Repassed Senate 6/15 Passed Assembly 6/20	Signed 7/26 Ch. 293
61	Exemption -- 1 Property, RPTL Sec. 452 (Masonic War Veterans, Post 46, T. of Oyster Bay)	S.7333-a A.9720-a	Marcellino Walker	Passed Senate 6/13 Passed Assembly 6/20	Signed 7/26 Ch. 370
62	Exemption -- 3 Properties, RPTL Sec. 464 (E. Farmingdale Volunteer Fire Co., Inc., T. of Babylon)	S.6568 A.9718	Fuschillo Sweeney	Passed Senate 5/8 Passed Assembly 6/12	Signed 7/26 Ch. 330
63	Exemption -- Persons with Disabilities & Srs., Allows choice between programs for certain shared owners	S.7075 A.4360-a	Golden Weprin	Passed Senate 6/20 Passed Assembly 5/15	Signed 7/26 Ch. 174
64	Exemption -- Persons w/ Disabilities, Increases income limit from \$24K to \$26K in '06 and by \$1K in '07 - '09	S.5734-a A.8697-a	Morahan Rules(Paulin)	Passed Senate 6/5 Passed Assembly 5/17	Signed 7/26 Ch. 187
65	Exemption -- Persons w/ Disabilities, Increases income limit from \$24K to \$26K (Amds. RPTL 459-c)	S.7663 A.10766	Morahan Paulin	Passed Senate 6/14 Passed Assembly 5/17	Signed 7/26 Ch. 252
66	Exemption -- Srs., Increases income limit from \$24K to \$26K in '06 and by \$1K in yrs. '07 - '09	S.5813-a A.8696-a	Golden Rules(Englebright)	Passed Senate 6/14 Passed Assembly 5/22	Signed 7/26 Ch. 186
67	Exemption -- Solar, Wind, & Farm Waste Energy Extends to systems constructed prior to Jan. 1, 2011	S.5966-a A.9888	Flanagan Magee	Passed Senate 1/31 Passed Assembly 6/7	Signed 7/5 Ch. 129

2006 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/18/06

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
68 Exemption -- Vets., Allows Transfer & Proration of Exemption on Purchases in same Municipality	S.7384 A.974	Farley McEneny	Passed Senate 6/6 Passed Assembly 1/17	Signed 7/26 Ch. 166
69 Exemption -- Vets., Seriously Disabled (458(3)), Allowed on Property purchased w/ other funds	S.1500 A.2747	Morahan Towns	Passed Senate 5/15 Passed Assembly 1/24	Signed 6/7 Ch. 46
70 Exemption -- Vets., Alternative, Changes Vietnam Start Date from 12/22/61 to 2/28/61	S.4141 A.6944	Morahan Aubertine	Passed Senate 6/12 Passed Assembly 2/8	Signed 7/26 Ch. 179
71 Exemption -- Volunteer Fire/Ambulance Members, allows unremarried spouses to continue 20 yr. benefit	S.3820-c A.4974-b	Trunzo Sweeney	Passed Senate 6/19 Passed Assembly 6/21	Signed 7/26 Ch. 305
72 Exemption -- Volunteer Fire/Ambulance Members in Westchester Co., extends option to Schools	S.6515 A.9619	Leibell Bradley	Passed Senate 6/13 Passed Assembly 5/8	Signed 7/26 Ch. 205
73 Exemption -- Volunteer Fire/Ambulance Members in Ulster Co. only (optional), up to 10% exem. (\$3K limit)	S.6953-a A.10740-b	Bonacic Cahill	Passed Senate 6/13 Passed Assembly 5/15	Signed 7/26 Ch. 250
74 Family Day Care facilities in residential property, must disregard the day care operation in valuing the home	S.6008 A.10650	Larkin Weisenberg	Passed Senate 6/13 Passed Assembly 6/21	Signed 7/26 Ch. 319
75 Fire District Tax Apportionment -- Requires use of RPTL Sec. 806	S.8327 A.11924	Little Rules(Sweeney)	Passed Senate 6/21 Passed Assembly 6/21	Signed 8/16 Ch. 644
76 FOIL -- extends Attorney's fees and Litigation costs based on failure to meet deadlines	S.7011-a A.11449-a	DeFrancisco Destito	Passed Senate 6/5 Passed Assembly 6/15	Signed 8/16 Ch. 492
77 FOIL -- enhances electronic mail usage and adds provision for internet request form	S.5668-a A.7993-b	Leibell Latimer	Passed Senate 6/14 Passed Assembly 3/15	Signed 7/26 Ch. 182
78 FOIL -- design information systems to redact non-public portions of records	S.4896 A.8007	Flanagan Paulin	Passed Senate 6/12 Passed Assembly 3/15	Vetoed 7/26 Veto Message #257
79 Industrial Development Agencies (IDAs), Extends IDA provisions from July 1, 2006 to July 1, 2007	S.8335 A.11894	Little Rules(Sweeney)	Passed Senate 6/22 Passed Assembly 6/22	Signed 7/5 Ch. 142
80 Nassau Co. Provisions -- Limits Adjustment of Current Base Proportions to 1 percent	S.6829-a A.9853-b	Skelos DiNapoli	Passed Senate 3/22 Passed Assembly 3/20	Signed 3/31 Ch. 19
81 Nassau Co. Provisions -- Long Beach, Glen Cove, and Lk. Success, Limits adjustment of Art. 19 shares	S.6830 A.10127	Skelos Weisenberg	Passed Senate 3/8 Passed Assembly 3/31	Signed 4/13 Ch. 24
82 Nassau Co. Provisions -- Tax Appeals, authorizes certain '05 roll claims to be united in same petition	S.6817-a A.9854-a	Skelos DiNapoli	Passed Senate 3/21 Passed Assembly 3/20	Signed 3/31 Ch. 20
83 New York City Provisions -- Allows Abatements for Lower Manhattan Revit. on certain schools (499-a)	S.8224 A.11797	Golden Rules(Silver)	Passed Senate 6/20 Passed Assembly 6/20	Signed 7/26 Ch. 280
84 New York City Provisions -- Commercial Expansion Program (CEP) amends. (RPTL 499-aa, bb, cc, dd, ff)	S.8043-a A.11772	Padavan Rules(Gottfried)	Passed Senate 6/19 Passed Assembly 6/23	Signed 7/26 Ch. 403
85 New York City Provisions -- Commercial Expansion Program (CEP), Technical Amds., NYC Adm. Code	S.7940 A.11414	Padavan Gottfried	Passed Senate 6/19 Passed Assembly 6/23	Signed 8/16 Ch. 529

2006 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/18/06

	<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
86	New York City Provisions -- Commercial Revitalization program, 2nd abatement in certain cases	S.8320 A.11962	Balboni Rules(Glick)	Passed Senate 6/22 Passed Assembly 6/23	Signed 7/26 Ch. 424
87	New York City Provisions -- Extends filing deadline for certain RPTL exemptions to March 15th	S.7970 A.11335	Marchi Brennan	Passed Senate 6/20 Passed Assembly 6/23	Signed 8/16 Ch. 531
88	New York City Provisions -- Housing, Extends Single Room Occupancy (SRO) benefits to 2011 (RPTL 488-a)	S.7190 A.10568	Padavan Rivera, N.	Passed Senate 6/20 Passed Assembly 5/15	Signed 8/16 Ch. 609
89	New York City Provisions -- Limits adjustment of current base proportions to 2% (rather than 5%)	S.8288 A.11986	Padavan Rules (Silver)	Passed Senate 6/21 Passed Assembly 6/22	Signed 7/26 Ch. 419
90	New York City Provisions -- Multiple Dwellings, J-51, Extends deadline for local options to 2011 (RPTL 489)	S.7205 A.10581	Padavan Robinson	Passed Senate 6/19 Passed Assembly 5/15	Signed 7/26 Ch. 244
91	New York City Provisions -- Requires electronic filing of income & expense and RP Transfer tax forms, +coops	S.7679 A.11003	Maltese Brennan	Passed Senate 6/22 Passed Assembly 6/23	Signed 7/26 Ch. 385
92	Sales Disclosure -- Requires disclosure of knowledge of any uncapped natural gas wells on property	S.7032 A.689-a	Winner Parment	Passed Senate 6/12 Passed Assembly 3/27	Signed 7/26 Ch. 163
93	Saratoga County Provisions -- Allows the T. of Milton more time to file a tentative roll, or refile '05 (until 7/31)	S.8247-a A.11888-a	Bruno Rules(Tedisco)	Passed Senate 6/20 Passed Assembly 6/22	Signed 7/26 Ch. 418
94	School Surplus Funds, Increases allowable retention of unexpended funds (Pocket Veto #49 of 2002)	S.6383 A.949-a	Saland Tokasz	Passed Senate 6/19 Passed Assembly 1/24	Vetoed 7/5 Veto Message #220
95	Sole Assessor Option -- Allows Cities and Towns to go to a sole elected or appointed assessor w/o referendum	S.7754 A.11403	Little Lavine	Passed Senate 6/7 Passed Assembly 6/21	Signed 8/16 Ch. 521
96	Suffolk Co. Provisions -- Limits adjustment of current base proportions under Art. 19 (Islip) to 1 percent	S.7540-a A.11439	Trunzo Fields	Passed Senate 6/14 Passed Assembly 6/20	Signed 7/26 Ch. 376
97	Tax Appeals -- Allows Inter-municipal hearing of appeals in which a BAR member has an interest in the property	S.7369 A.10727	Leibell Galef	Passed Senate 6/14 Passed Assembly 6/20	Signed 8/16 Ch. 503
98	Tax Appeals -- Increases penalty for non-disclosure of BAR member interest in property from \$250 to \$1000	S.8064 A.10201-a	Leibell Galef	Passed Senate 6/15 Passed Assembly 6/22	Signed 7/26 Ch. 405
99	Tax Appeals -- Haverstraw-Stony Point CSD, use court reduced values for school aid purposes	S.8308-a A.11866-a	Morahan Rules(Zebrowski)	Passed Senate 6/22 Passed Assembly 6/22	Signed 7/26 Ch. 282
100	Tax Collection -- Authorizes 5 Day payment extension to Enhanced STaR Exemption Recipients	S.62 A.399	Larkin Gunther	Passed Senate 6/15 Passed Assembly 1/30	Signed 7/26 Ch. 161
101	Tax Collection -- Authorizes waivers of interest and/or penalties on Brownfield props. (amds. Ch. 221 of 2005)	S.7936 A.11474	Johnson Sweeney	Passed Senate 6/14 Passed Assembly 6/20	Signed 9/13 Ch. 716
102	Tax Enforcement -- C. of Amsterdam, allows another bulk tax lien sale process	S.7385-a A.11175	Farley Tonko	Passed Senate 5/23 Passed Assembly 6/13	Signed 8/16 Ch. 505
103	Tax Enforcement -- Expands notice provisions in response to Jones v. Flowers decision	S.8217 A.11870	Little Rules (Galef)	Passed Senate 6/21 Passed Assembly 6/22	Signed 7/26 Ch. 415

2006 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/18/06

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
104 Tax Enforcement -- Sales of Tax Liens to MBBA; expands definition of "tax lien entity" (MBBA bill)	S.5281 A.8841	Johnson Rules(Schimminger)	Passed Senate 3/29 Passed Assembly 6/22	Signed 7/26 Ch. 311
105 Tax Enforcement -- Villages, Extends ability to enforce under old Law through 2009 (amds. Ch. 602 of '93)	S.7096 A.9967	Balboni DiNapoli	Passed Senate 6/20 Passed Assembly 5/22	Signed 8/16 Ch. 599
106 Tax Mapping -- Limits the use of an altered survey map to its stated purpose (amds. 7209 of Ed. Law)	S.843-b A.8721-a	LaValle Canestrari	Passed Senate 6/13 Passed Assembly 5/2	Vetoed 7/26 Veto Message #261
107 Tax State Property -- Ts. of Brookhaven & Smithtown, certain SUNY Stony Brook parcels (adds 536-g)	S.7184-b A.11245	Flanagan Englebright	Passed Senate 6/22 Passed Assembly 6/21	Signed 8/16 Ch. 627
108 T. of Fort Ann -- Authorizes partial tax refunds to owners of property affected by Hadlock Pond Dam failure	S.7198 A.10658	Little McDonald	Passed Senate 5/9 Passed Assembly 6/23	Signed 8/16 Ch. 496
109 T. of Haverstraw -- STaR exemption floor to be effective notwithstanding the change in level of assessment	S.8326-a A.11974-a	Morahan Rules(Zebrowski)	Passed Senate 6/22 Passed Assembly 6/23	Signed 7/26 Ch. 425

A copy of this chart is posted on the ORPS website at <http://www.orps.state.ny.us/legal/06bills.htm>.

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