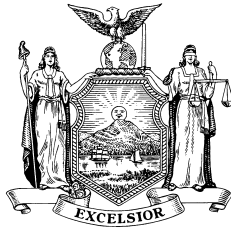


**SUMMARY OF**  
**2007**  
**REAL PROPERTY TAX LEGISLATION**



**STATE BOARD OF REAL PROPERTY SERVICES**

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**STATE OF NEW YORK**  
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# SUMMARY OF 2007 REAL PROPERTY TAX LEGISLATION

NEW YORK STATE BOARD OF REAL PROPERTY SERVICES

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**SUMMARY OF 2007 REAL PROPERTY TAX LEGISLATION**

This publication provides general summaries of legislation enacted in 2007 to date\* 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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\* All relevant bills which passed both the Senate and Assembly before they recessed in June are covered herein. If the Legislature reconvenes later this year and additional bills of interest emerge, a Supplement will be issued.

In this document, the terms “State Board” and “ORPS” refer to the New York State Board of Real Property Services and the Office of Real Property Services, respectively. Statutory references are to the Real Property Tax Law (RPTL) unless otherwise noted.

Bill text may be obtained online during 2007 using the bill numbers that appear on the following pages, with the periods omitted (*e.g.*, enter “S2107” rather than “S.2107”).

## A. LEGISLATION

### ASSESSMENT ADMINISTRATION

#### Middle Class STAR Rebate Program

Chapter 57

- ▶ *RPTL §1306-b; Tax Law §178. ▪ S.2107-C, Part D.*

Chapter 57 establishes a “Middle Class STAR” rebate program, an expanded property tax relief program that provides homeowners a benefit in the form of a property tax rebate check. The program provides two types of rebates:

- Basic STAR Recipients: A rebate is available for homeowners who receive the Basic STAR exemption on their school tax bill. These homeowners must apply to the New York State Department of Taxation and Finance to receive this tax relief, as the amount of the rebate is correlated to the homeowners’ income levels. The program provides benefits to taxpayers on a sliding scale based on income. In 2007, the benefits will be as follows (percentages shown are based on 2006-07 savings):

<b>Upstate</b>				
Income	\$0-90K	\$90-150K	\$150-250K	Over \$250K
Rebate Check	60%	45%	30%	No rebate
<b>Downstate*</b>				
Income	\$0-120K	\$120-175K	\$175-250K	Over \$250K
Rebate Check	60%	45%	30%	No rebate

\* New York City and Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester Counties.

These percentages will increase for 2008 and 2009, and the income brackets will increase starting in 2010.

- Enhanced STAR Recipients: A rebate also is available for homeowners who are senior citizens and receive an enhanced STAR exemption on their property tax bills. No application is necessary. Enhanced STAR recipients will receive their checks automatically. The rebate checks for Enhanced STAR recipients will be equivalent to 25 percent of their 2006-07 savings. The amount will increase to 35 percent next year. In addition, last year's one-time increase in the standard exemption amount of \$56,800 will be fixed for three years, after which it will increase based on cost-of-living adjustments.

The rebate checks issued under the Middle Class STAR Program are in addition to any tax relief homeowners receive as a reduction of their school tax bills under the Basic or Enhanced STAR Exemption.

More information about Middle Class STAR may be found on the website of the Department of Taxation and Finance.

► *RPTL §510.* ▪ *S.2682.*

Chapter **178** relates to the Notices of Increase which assessors must send under section 510 of the RPTL to notify taxpayers when the tentative assessments of their property have been increased over the preceding year. Previously, these notices had to be sent out after the tentative assessment roll was filed, and no later than 10 days before Grievance Day. Now, by virtue of Chapter 178, assessors may send the 510 notices as early as 120 days before the tentative roll is filed. This means that in assessing units where the tentative roll must be filed by May 1 (as is most often the case), 510 notices may now be sent as early as January 2 (January 1 in a leap year). The last day for sending the notice remains 10 days prior to Grievance Day.

In connection with this change, the legislation defines the term “preliminary assessment” as an assessed value determined by the assessor which does not yet appear on the tentative assessment roll and the term “tentative assessment” as an assessed value which does so. This was done because the notices could be sent before tentative assessments are made (or even before taxable status date for that matter).

If the tentative assessment differs from the preliminary assessment, the assessor will be obliged to send a notice of that tentative assessment. In other words, taxpayers whose tentative assessments differ from their preliminary assessments will still get notice of their tentative assessments before Grievance Day, so they have time to decide if they wish to seek administrative review. All of the information previously required in the section notice (e.g., last year’s and this year’s assessed values, information about assessment review procedures) remain in place. Assessors, however, may include additional information they deem useful.

Chapter 178 applies to assessment rolls with taxable status dates on or after January 2, 2008.

► *Unconsolidated.* ▪ *S.2338*

Chapter **66** authorizes ORPS “to implement the preparation, printing and distribution of certain real property tax forms used solely or typically by senior citizens ... with larger printed text for the purposes of making such forms easier to read for such users.” The various forms associated with the STAR and Senior Citizens Exemptions are expressly within the scope of this legislation.

ORPS makes its forms available to assessment officials and the public via its webpage. In accordance with this new law, the forms for the STAR and Senior Citizens exemptions are now posted on this webpage in both a standard

(12 point) and a large (16 point) print size. For the large print version, click the box labeled “LP”.

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## Technical Amendments

## Chapter 348

Chapter 348 (S.5733) makes a series of technical and clarifying amendments to the Real Property Tax Law, primarily by:

- Clarifying that special franchise property is assessed based on its value and ownership as of July 1 of the year preceding the year in which the assessment roll is filed, not July 31 as the law had previously stated (§302(4)).
- Clarifying the relationship between the §459-c (disabled) and §467 (senior citizen) exemptions, so that in a situation where one owner qualifies under §459-c and the other qualifies under §467, either exemption may be allowed.
- Correcting the formula for making the tax percentage comparison allowed under the assessment disclosure notice statute (§511).
- Repealing a codified law regarding certain taxes owed to particular sewer and water districts in the Town of Carmel in the years 1995-2000 (§554-a).
- Updating the law relating to coordinated assessment programs to reflect the fact that assessing units (other than villages) in adjoining counties may now enter into such agreements (§579(2)(b)).
- Eliminating the requirement that ORPS prepare annual reports concerning the effects of divestiture of nuclear plants on property taxes (L.2001, c.87, §6).

## EXEMPTION ADMINISTRATION

### Agricultural Assessments; Limits on Annual Changes

Chapter **68**

- ▶ *Agriculture and Markets Law §304-a(4)(g). ▪ S.3253-A.*

Chapter **68** limits annual increases and decreases in the base agricultural assessment value established by the State Board for mineral soil groups and organic soil groups. Under the legislation, the increase or decrease for any given year may not exceed 10% of the base agricultural assessment value of the preceding year. This limitation applies beginning with 2007 base agricultural assessment values.

Upon enactment of this law, the State Board rolled back its values to comply with the new limitation and notified assessors of the need to adjust assessment rolls accordingly.

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### Agricultural Assessments; Filing Extensions

Chapter **514**

- ▶ *Agriculture and Markets Law §305(1)(a). ▪ S.1046-A.*

Chapter **514** provides that that an applicant for an agricultural assessment whose land is located within an agricultural district is entitled to a filing extension when “a natural disaster, including but not limited to, a flood, or the destruction of such applicant’s residence, barn or other farm building by wind, fire or flood” kept him or her from filing a timely application. In such cases, the application may be filed as late as Grievance Day. This expands upon legislation enacted last year (L.2006, c.689), which provided a similar extension to applicants for agricultural assessments when a death or illness of certain immediate family members kept the applicant from filing by taxable status date, if so certified by a physician. Note that these extensions are not available to agricultural land situated outside an agricultural district.

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### Agricultural Buildings; Honey and Beeswax

Chapter **540**

- ▶ *RPTL §483(2)(e). ▪ S.4454-A.*

Chapter **540** provides that farm structures and buildings which are used in the production of honey and beeswax or for the storage of bees may receive the agricultural buildings exemption, if the statutory eligibility requirements are otherwise satisfied (i.e., if the structures and buildings are essential to the operation of lands actively devoted to agricultural or horticultural use, are actually used and occupied to carry out that operation, and are constructed or reconstructed prior to January 1, 2009). This enactment essentially codifies a recent State Board opinion of the subject (11 Op.Counsel SBRPS No. 84).

Note that structures and buildings and portions thereof which are used for the sale (as opposed to the production) of honey and beeswax will not qualify for exemption under Chapter 540.



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HFA-Financed Multiple Dwelling Exemption Extender

Chapter **85**

- ▶ *L.1983, c.514, §6.* ▪ *A.8798.*

Chapter **85** generally relates to programs administered by the New York State Housing Finance Agency. Among other things, it extends until June 30, 2009 the exemption for multiple dwellings financed by HFA (RPTL §421-d). That exemption had been set to expire June 30, 2007.

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IDA Exemption Policy Extender

Chapter **381**

- ▶ *L.1994, c.444, §8.* ▪ *A.9238.*

Chapter **381** extends by seven months various provisions of law relating to Industrial Development Agencies (IDAs). Among them are the provisions which give local taxing jurisdictions input into the “uniform tax exemption policies” adopted by IDAs (General Municipal Law, §874(4)). Those provisions, which had been set to expire July 1, 2007, are now set to expire January 31, 2008.

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Senior Citizens; Third Party Notices

Chapter **434**

- ▶ *RPTL §467(4-a).* ▪ *S.2326.*

Chapter **434** authorizes a person who is receiving the Senior Citizens exemption to request that a notice of the exemption renewal filing deadline be sent to an adult third party. That request could be made not later than 60 days before the last application date applicable to the first taxable status date to which it is to apply. If the third party consents to receive such notices, the assessor must advise him or her that the senior citizen must file for renewal of the exemption by the applicable filing date.

When such a request has been filed, the assessor must also notify the third party when the senior’s exemption “is at risk of being removed” from the assessment roll. The third party may assist the senior as he or she sees fit, perhaps by protesting the assessor’s denial to the board of assessment review. The obligation to send the third party notice ceases upon request of the senior citizen or if the property ceases to qualify for the exemption. The failure of the assessor to send or of a party to receive the third party notice does not affect tax collection or enforcement.

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Veterans; Cold War

Chapter **655**

- ▶ *RPTL §458-b.* ▪ *S.4697.* ▪ *Approval Message #48.*

Chapter **655** authorizes a partial exemption for “Cold War Veterans.” To qualify as a Cold War Veteran for this purpose, the applicant must have (1) served on active duty in the United States armed forces for more than one year between September 2,

1945 and December 26, 1991, (2) been discharged or released under honorable conditions, and (3) been awarded a Cold War Recognition Certificate. *(Note: A future Chapter Amendment may eliminate reliance on these Certificates and the one-year service requirement; see Approval Message #48, below.)*

The exemption is of the “opt-in” variety, meaning that counties, cities, towns, and villages are authorized to adopt local laws to grant the exemption. The municipality may authorize an exemption of either 10 percent of assessed value, not to exceed \$8,000 or \$8,000 multiplied by the latest State equalization rate or (in special assessing units) the latest class ratio, whichever is less, or 15 percent of assessed value, not to exceed \$12,000 or \$12,000 times the rate or ratio, again, whichever is less. An additional exemption of one-half of a veteran’s service-connected disability rating to a maximum of \$40,000 or \$40,000 times the rate or ratio would also apply. Municipalities may reduce the basic 10 percent exemption to \$6,000 or \$4,000 and the disability exemption to \$30,000 or \$20,000.

Although the new law defines the Cold War as encompassing the Korean and Vietnam War periods, as well as portions of World War II and the Persian Gulf Conflict, note that an individual cannot receive the Cold War veterans exemption if he or she is also receiving either an eligible funds veterans exemption (RPTL §458) or an alternative veterans exemption (RPTL §458-a).

This legislation applies to assessment rolls with taxable status dates on or after January 3, 2008.

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Volunteer Fire and Ambulance Workers; Albany County

Chapter **424**

► *RPTL §466-i. ▪ S.800. ▪ Approval Message #19.*

Since 1999, legislation has been enacted on a county-by-county basis, authorizing the county to offer real property tax exemptions to volunteer firefighters and ambulance workers. Chapter **424** authorizes Albany County to offer such a program as well, bringing the total number of counties with these types of programs to 28. They are: Albany, 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. The Albany 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.

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Volunteer Fire and Ambulance Workers; Tax Credits

Chapter **532**

► *Tax Law §606(e-1)(2). ▪ S.3944-A.*

Chapter **532** establishes a transition provision for the \$200 State tax credit that is now available to volunteer firefighters and ambulance workers. While this tax credit,

which was established in 2006 (by Ch. 62, Pt. U) is administered by the State Department of Taxation and Finance, this transition provision could have an impact (probably a minor one) upon the workload of assessors.

As originally enacted, a volunteer who was receiving a real property tax exemption under one of the various county-specific exemption programs (identified below), or in a village under RPTL §466, could not also receive the State tax credit in that same year. This created something of a hardship in the first year of the credit program because the income tax calendar and the real property tax calendar do not coincide.

To ameliorate this hardship, Chapter 532 provides that an otherwise eligible volunteer may receive the income tax credit on his or her 2007 income tax return if he or she either (1) receives the real property tax exemption in 2007 as a result of filing in a prior year, or (2) notifies his or her assessor in writing by December 31, 2007 that he or she intends to discontinue receiving the real property tax exemption by not reapplying for it by the next taxable status date (which in most cases will be March 1, 2008). The law does not impose any specific duties upon the assessor when receiving such notices. Note that the law does not require that any particular form be used for this purpose, and the State Board has not prescribed one.

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### Residential Improvement Exemptions; Certain Jurisdictions

Chapters **404**, **421**, and **464**

Three jurisdictions have been separately authorized to provide exemptions to improvements to residential real property which meet the criteria set forth in the applicable legislation. They are:

- The Town of Amherst, under Chapter **404** (*RPTL §485-l; A.7808-A; Approval Message #16*);
- The City of Auburn, under Chapter **421** (*RPTL §421-k; S.329; Approval Message #19*); and
- The Greater Amsterdam School District, under Chapter **464** (*RPTL §485-l; S.4799-A; Approval Message #19*).

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### Retroactive Exemptions for Specific Properties

Various Chapters

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, entities involved, and Chapter Numbers are identified in the Legislative Status Chart that begins on page 30 of this Summary.

► *RPTL §§302(5), 494-a. ▪ S.5764.*

Chapter **482** provides that qualifying nonprofit organizations which acquire real property in New York City may be granted tax exempt status immediately upon acquisition. Applicants would be authorized to file applications whenever they acquire properties for which they claim exemption under section 420-a(1) or 420-b(1) of the RPTL. Upon approval of an application, taxes would be subject to reduction, refund, or credit. Rights to administrative and judicial review of adverse findings by the Tax Commission are included.

**TAX COLLECTION AND ENFORCEMENT**

State Disaster Emergency; Extension of Interest-Free Period

Chapter **522**

► *RPTL §925-a(2)*. ▪ *S.2334*.

Chapter **522** lengthens the maximum property tax payment extension that may be ordered by the Governor during a State disaster emergency. Under this legislation, if a property tax falls due while a State disaster emergency declaration is in effect, the Governor may issue an Executive Order extending the tax payment deadline by up to 21 days, provided the Chief Executive Officer of a county, city, town, village or school district in the affected area has so requested. Previously, the maximum allowable extension was seven days.

Chapter 53 (*S.2103-D*) enacts the 2007-08 Education, Labor and Family Assistance Budget, which among other things, appropriates \$4.888 billion to pay for tax relief under the STAR program, including Middle Class STAR rebates (*p.92*). It also provides \$20.8 million in aid for improved real property tax administration as part of the \$65.6 million ORPS budget (*pp.622-624*). Of that \$20.8 million, up to \$5 million is for STAR administrative aid. The State Operations part of the ORPS budget is \$44.8 million; most of this amount (over \$38.5 million) must come from the RP-5217 filing fee (*see, Real Property Law §333(3), State Finance Law §97-II*).

Chapter 50 (*S.2100-D*) enacts the 2007-08 Public Protection and General Government Budget, which includes \$117.1 million in appropriations for payments of taxes on certain State lands (*pp.299-300*), \$2.179 million in Small Government Assistance (*pp.311-312*), and \$4 million in payments to Madison and Oneida Counties connected to the non-payment of taxes by the Oneida Indian Nation (*p.314*).

In addition, Chapters 50 and 53 make an appropriation of \$5 million (*S.2100-D, p.314, as amended by S.2103-D, §3, p.751*) to compensate counties, cities, towns, villages and school districts for the cost of refunding real property taxes under the **Flood Assessment Relief Act of 2007**, as enacted by Chapter 15 (*Unconsolidated; A.4868-B; Approval Message #1*). That legislation authorized 20 counties (Broome, Chenango, Cortland, Delaware, Fulton, Greene, Hamilton, Herkimer, Madison, Montgomery, Oneida, Orange, Otsego, Rensselaer, Schenectady, Schoharie, Sullivan, Tioga, Tompkins, and Ulster) to provide real property tax relief, at local option, for victims of the severe storms and resulting flooding that hit much of the State from June 15 to July 15, 2006. If the total approved reimbursement for all municipal corporations exceeds \$5 million, the reimbursements will have to be prorated. Detailed information about this program, including the application process for State aid, has been provided to the affected County Directors of Real Property Services.

FOIL Information on Agency Websites

Chapter 103

► *Public Officers Law §87(4)(c)*. ▪ *A.1689*.

Chapter 103 requires State agencies which maintain internet websites to post information thereon relating to the Freedom of Information Law (FOIL) and the Personal Privacy Protection Law (Public Officers Law, Arts. 6 and 6-A, respectively). At a minimum, that information must include contact information for agency personnel from whom agency records may be obtained, times and places when those records are available for inspection and copying, and how such requests may be made in person, by mail, and if the agency accepts electronic requests, by e-mail. This information will then be linked to the website of the Committee on Open Government. Chapter 103 is effective October 31, 2007.

- ▶ *Executive Law §106-a. ▪ A.7885-A.*

Chapter **407** requires the Department of State to post an unofficial version of the New York Codes, Rules and Regulations (NYCRR) on its website, with access to be provided at no cost to end users. Chapter 407 further requires that rulemaking agencies must maintain a link to the Department of State's NYCRR webpage.

Chapter 407 is effective January 1, 2008.

There generally is no real estate transfer tax at the local level in New York State, but a limited number of jurisdictions now have the authority to impose such a tax in order to fund a Community Preservation Fund. Some of these programs were in existence before 2007; some were created or revised in 2007. More specifically:

- Chapter **544** (*S.4829*) created such a program in the Town of Fishkill.
- Chapter **543** (*S.4692*) created such a program in the Town of Chatham.
- Chapter **596** (*A.7849-B; Approval Message #36*) created such a program in the towns and cities in Westchester and Putnam Counties.
- Chapter **231** (*S.5853*) modified the pre-existing program in the Town of Brookhaven (Tax Law, Art. 31-B; *see*, L.2003, c.282), by authorizing an exemption from the tax for first-time homebuyers.
- Chapter **531** (*S.3940*) modified the pre-existing program in the Peconic Bay towns in Suffolk County (*see*, L.1998, c.114; L.2002, c.250) by revising the authorization for fund moneys to be paid to school districts.
- The two other pre-existing programs – those in the Towns of Warwick and Red Hook (*see*, L.2003, c.282; L.2006, c.443) – were unchanged in 2007.
- Note also that Chapter **556** (*S.5717-B*) authorized Columbia County to impose a real estate transfer tax, but not tied to a Community Preservation Program.

These transfer taxes are commonly at a rate of up to two percent, and are codified in the Tax Law (Arts. 31-A-1 *et seq.*) with related provisions in the Town Law (§64-d *et seq.*) or the General Municipal Law (§6-s). The programs mostly expire between 2025 and 2030, although the Columbia County program expires at the end of 2009.

None of these programs bear directly upon real property tax administration, but several provide an exemption from the transfer tax which is based on the median sales price of residential real property within the locality, as determined by ORPS for purposes of the STAR exemption (RPTL §425(2)(c)). Such an exemption exists

under the pre-existing Town of Red Hook program, under the new Fishkill and Chatham programs, and under the new Westchester and Putnam programs (Tax Law §§1438-e(3), 1439-e(3), 1439-e(3), and 1564(3), respectively). These exemptions are all based upon the county median, except for the Westchester/Putnam exemption, which is based on the town or city median (*but see Approval Message #36, below*).

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Real Estate Appraisers

Chapter **248**

► *Executive Law §§160-j, 160-k, 160-t* ▪ *A.7380*

Chapter **248** conforms New York’s standards for the certification of real estate appraisers to those established by the Appraiser Qualifications Board of the Appraisal Foundation. The Financial Institutions Reform, Recovery and Enforcement Act of 1989 (12 U.S.C.A. §§3331 *et seq.*) requires New York to have such a program in conformance with federal standards.

Since some individuals who work as real estate appraisers also serve as municipal assessors, ORPS has traditionally allowed some of the appraiser training to satisfy components of the training required for local assessment personnel as well (*see, 9 NYCRR Part 188*). Chapter 248 addresses only the changes needed in statute to conform the New York appraiser certification program to the federal standards and does not affect the administration of the real property tax.

Chapter 248 is effective January 1, 2008. It does not apply to appraisers who have successfully completed their required training prior to that date.

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School District Surplus Funds

Chapter **238**

► *RPTL §1318(1); Education Law §§1608(7)(2),1716(7)(a)*. ▪ *A.3249-A*.

Chapter **238** revises the definition of “surplus funds” for school district budgeting purposes, increasing the amount that may be retained by the school authorities in reserve. Under prior law, operating funds up to two percent of the current school year’s budget could be so retained, but any amounts beyond that were surplus funds and had to be figured in when determining the school tax levy. Now, by virtue of Chapter 238, this threshold is three percent for the 2007-2008 school year, and four percent thereafter. In conjunction with this change, school districts will have to provide more detailed accounting of various fund balances in their Real Property Tax Report Cards.

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Items of Local Interest

Various Chapters

Clifton Park; Taxpayer Assistance Payments: Chapter **499** authorizes the Town of Clifton Park to send a \$150 check to each household in the Town, payable both to owners and renters, where the property is their primary residence as of June 1, 2007.



► *Unconsolidated.* ▪ *S.6153.*

Colonie; Class Tax Rates: Chapter **264** limits market-driven class tax share changes to 1% for taxes levied upon the 2007 assessment roll of the Town of Colonie

► *RPTL §1903(3)(a)(ix).* ▪ *A.8900-A.*

Gloversville; Tax Lien Sale: Chapter **44** authorizes the City of Gloversville to sell to a private party some or all of the delinquent tax liens held by it.

► *Unconsolidated.* ▪ *S.1864.*

Hamburg; Village Code Enforcement Services: Chapter **521** authorizes the Town of Hamburg to provide Building Code enforcement services in the two villages therein, with its costs to be charged upon the taxable real property in those villages.

► *Unconsolidated.* ▪ *S.2127.*

Islip; Class Tax Rates: Chapter **113** limits market-driven class tax share changes to 1% for taxes levied upon the 2007 assessment roll of the Town of Islip.

► *RPTL §1903(3)(a)(iv).* ▪ *A.6478.*

North Rockland School District; Class Tax Rates: Chapter **289** permits the North Rockland School District to allocate to the Non-Homestead Class a greater share of the tax burden than would otherwise be allowable from 2007 through 2011.

► *L.2006, c.425, §1-a.* ▪ *S.2445.*

Nassau County; Class Tax Rates: Chapter **67** limits market-driven class tax share changes to 1% for taxes levied upon the 2007 assessment roll of Nassau County.

► *RPTL §1803-a(1)(r).* ▪ *S.2626.*

Nassau County Approved Assessing Units; Class Tax Rates: Chapter **46** limits market-driven class tax share changes to 1% for taxes levied upon the 2007 assessment roll of Approved Assessing Units in Nassau County.

► *RPTL §1903(3)(a)(viii).* ▪ *S.2625.*

New York City; Assessor Training: Chapter **252** extends the time for assessors employed by New York City to be certified by ORPS, extends the number of New York City assessors covered by the certification requirement, and provides that the training required of New York City assessors shall be “no greater” than that required of assessors in other parts of the State.

► *RPTL §§354, 360; L.2005, c.139.* ▪ *A.7891.*

New York City; Class Tax Rates: Chapter **79** essentially prevents market-driven class tax share changes from being made for taxes levied upon the 2007 assessment roll of New York City

► *RPTL §1803-a(1)(r).* ▪ *S.5945.*

New York City; ICIP Extender: Chapter **92** changes the end date of the City's Industrial and Commercial Incentive Program from June 30, 2007 to June 30, 2008.

▶ *RPTL §§489-cccc, 489-eeee. ▪ S.6267-A.*

New York City; Multiple Dwelling Exemption: Chapters **618**, **619** and **620** extend and revise the multiple dwelling exemption that is applicable in certain areas of New York City. The extension changes the end date of the program from December 31, 2007 to December 28, 2010. The revisions generally pertain to the areas in which the exemption is contingent upon the provision of affordable housing units.

▶ *RPTL §421-a. ▪ A.4408-A, A.9293, A.9305. ▪ Approval Message #40.*

New York City; Rebate Extender: Chapter **483** allows New York City to continue issuing \$400 property tax rebate checks to owners of eligible residential property during its fiscal years ending in 2007, 2008 and 2009.

▶ *RPTL §467-e. ▪ S.5766-A.*

New York City; LMCRP and Private Schools: Chapter **610** gives certain private schools more time to apply for benefits under the Lower Manhattan Commercial Revitalization Program (RPTL §§499-a *et seq.*), as well as a longer benefit period.

▶ *L.2006, c.280, §1-a. ▪ A.8930.*

New York City; Safety Devices Tax Abatement: Chapter **273** authorizes New York City to provide a tax abatement to owners of certain multiple dwellings who install grab bars in bathrooms for tenants who are senior citizens or disabled persons.

▶ *RPTL §467-f. ▪ A.9124.*

New York City; Reconveyance Authorizations: Chapters **446** and **518** each authorize New York City to reconvey a specific parcel of tax-foreclosed property to its former owner upon payment of the arrears.

▶ *Unconsolidated. ▪ S.1861 and S.3596. ▪ Approval Messages ##20 and 25.*

Otsego County; 2007 Budget Recalculation: Chapter **35** authorizes Otsego County to recalculate its 2007 tax levy, adjust its budget accordingly, and if necessary, refund any excess taxes paid or credit any outstanding tax obligations due, subject to compliance with a series of procedural requirements.

▶ *Unconsolidated. ▪ S.3415.*

Utica; Tax Lien Sale: Chapter **45** authorizes the City of Utica to sell to a private party some or all of the delinquent tax liens held by it.

▶ *Unconsolidated. ▪ S.2321.*

## **B. GOVERNOR'S APPROVAL AND DISAPPROVAL MESSAGES**

### **APPROVAL MESSAGES**

- #1: Flood Relief
- #16: Amherst Residential Exemption
- #19: Auburn and Greater Amsterdam Residential Improvement Exemptions;  
Albany County Volunteer Exemption
- #20: NYC Reconveyance (1<sup>st</sup> of 2)
- #21: Niagara Falls Public Safety Building
- #25: NYC Reconveyance (2<sup>nd</sup> of 2)
- #36: Hudson Valley Community Preservation Act of 2007
- #40: NYC Multiple Dwellings Exemption
- #48: Cold War Veterans Exemption

*Approval Message #1: Flood Relief*

#### **APPROVAL MEMORANDUM – No. 1 Chapter 15**

MEMORANDUM filed with Assembly Bill Number 4868-B, entitled:

"AN ACT to establish the flood assessment relief act of 2007"

APPROVED

This bill – the "Flood Assessment Relief Act of 2007" – will authorize counties to permit reductions in the assessments of properties that were severely damaged in the devastating floods that occurred in June and July 2006 in Central New York, the Southern Tier and the Mohawk Valley.

In particular, twenty counties – Broome, Chenango, Cortland, Delaware, Fulton, Greene, Hamilton, Herkimer, Madison, Montgomery, Oneida, Orange, Otsego, Rensselaer, Schenectady, Schoharie, Sullivan, Tioga, Tompkins and Ulster – will be authorized to shift the taxable status date from March 1, 2006 to August 1, 2006 for flood-damaged properties in those municipalities that have consented to participate. The owners of properties that lost at least 50% of value due to flood damage in those municipalities, and local assessors on their behalf, will be able to seek assessment reductions through their local Boards of Assessment Review or through administrative correction of the tax roll, leading to refunds of 2006 taxes paid to participating municipalities.

The Office of Real Property Services (ORPS) and others have identified several technical, practical and equitable concerns with this bill, including the following:

- The bill does not make explicit that it is authorizing relief from 2006 property taxes. According to the bill's sponsors, their intent was to shift the March 1, 2006 taxable status date forward to August 1, 2006, in order to trigger refunds of 2006-07 school taxes and 2007 local taxes.
- The bill could be read to require the written consent of every flood-impacted municipality before a county would be permitted to authorize relief, but the sponsors have indicated that their intent instead is to allow counties to opt into the program if at least one municipal corporation consents to be included.

- The bill casts local Boards of Assessment Review – which normally serve as arbiters of assessment disputes – in the role of assessors for determining post-flooding reduced assessments.
- It may be difficult retroactively to assess the value of flood-damaged property to reflect the condition of those properties on August 1, 2006, particularly in the case of properties that have since been repaired.
- Many of the local governments most severely impacted by the 2006 flooding normally would not have been able to participate in this program, because the reassessments and the subsequent rebates would have had a severe fiscal impact on the already delicate fiscal situations of these municipalities. The Legislature has agreed to provide \$5 million in funding in this year's budget to reduce the financial impact on municipalities.
- As with any shift of the taxable status date for one class of properties, the ultimate effect of bills such as this one is to shift some of the local tax burden from the owners of qualifying flood-damaged property to the remaining property owners in the locality. The Legislature's \$5 million appropriation will, hopefully, reduce this impact.

While normally I would be inclined to veto legislation containing so many problematic provisions, I recognize the Legislature's laudable goal of offering financial relief to those property owners who sustained catastrophic losses in the 2006 floods. With the enactment of this bill, local municipalities will have an additional tool to assist the victims of these extraordinarily devastating floods. Moreover, because participation in this flood assessment relief program will be at local option, flood-impacted municipalities will be able to determine for themselves whether this program is right for them.

The bill is approved.

(signed) ELIOT SPITZER

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*Approval Message #16: Amherst Residential Exemption*

**APPROVAL MEMORANDUM - No. 16 Chapter 404**

MEMORANDUM filed with Assembly Bill Number 7808-A, entitled:

"AN ACT to amend the real property tax law, in relation to a partial residential property tax exemption for certain improvements in certain towns"

APPROVED

In recent years, certain areas within the Town of Amherst, Erie County, have experienced significant soil subsidence that has caused severe damage to several hundred homes. The Town estimates that this damage has reduced the assessed value of these homes by approximately \$14 million. This bill would give the owners of 1-2 family homes located in towns with a population of 100,000-125,000 in counties with a population of 950,000-975,000 – i.e., the Town of Amherst – a temporary tax abatement on the increase in assessed value produced by repairs to correct subsidence-related damage.

This bill is one of several "single municipality" bills passed by the Legislature this year, each of which uses a narrow "population window" to authorize a tax exemption for a "class" of municipalities, in an effort to circumvent the state constitutional prohibition against enacting tax exemptions by special law. The Real Property Tax Law is replete with similar laws that have used this device to target tax exemption authority to specific municipalities. I am troubled by the Legislature's continued reliance on this targeting mechanism. Moreover, current population trends suggest that, after the 2010 census, the "classes" under these laws will no longer include the targeted municipality, and instead will embrace other municipalities

that the Legislature never intended to cover. Each of these bills serves a laudable purpose and should not be limited to a few select municipalities. Instead, the Legislature should adopt general laws making these valuable tools available to any municipality that wishes to offer them.

In this case, the bill will offer homeowners in the Town of Amherst needed relief by offering exemptions to reduce the tax impact of needed repairs to restore the value of their homes. The bill contains several technical ambiguities, including conflicting provisions regarding the municipalities eligible to offer the tax exemption and the mechanisms by which covered municipalities would authorize the exemption. I urge the Legislature to correct these deficiencies in the bill, and to broaden the statute so that all municipalities can offer this type of tax relief if they deem it prudent.

The bill is approved.

(signed) ELIOT SPITZER

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*Approval Message #19: Auburn and Greater Amsterdam Residential Improvement Exemptions;  
Albany County Volunteer Exemption*

**APPROVAL MEMORANDUM - No. 19 Chapters 421, 424 and 464**

MEMORANDUM filed with Senate Bill Numbers 329, 800 and 4799-A entitled:

"AN ACT to amend the real property tax law, in relation to the exemption of certain multiple dwellings"

"AN ACT to amend the real property tax law, in relation to providing a tax exemption on real property owned by members of volunteer fire companies or voluntary ambulance services in certain counties and municipal corporations therein"

"AN ACT to amend the real property tax law, in relation to the residential investment exemption in certain school districts"

APPROVED

These three "single municipality" bills each authorize specific municipalities to offer real property tax abatements to select residents or for select purposes. Each one uses a narrow "population window" to authorize a tax exemption for a "class" of municipalities, in an effort to circumvent the state constitutional prohibition against enacting tax exemptions by special law. For example, S.329 covers cities with a population between 28,500 and 29,000 as of the latest decennial census, and only the City of Auburn meets that test.

The Real Property Tax Law is replete with similar laws that have used this device to target tax exemption authority to specific municipalities. In several cases, though, these laws have defined the population class with reference to a specific decennial census, rendering these classes fixed and likely unconstitutional. In other cases, the law references "the latest decennial census," creating the very real possibility that, after the 2010 census, the classes under these laws will no longer include the targeted municipality, and instead will embrace other municipalities that the Legislature never intended to cover. In fact, the U.S. Census Bureau's most recent population estimates for New York municipalities suggest that many of these population classes, including the ones in these three bills, will no longer include their original targets.

The tax exemptions authorized by these bills each serve laudable purposes, either as economic development incentives within their targeted communities, or to recognize the service of dedicated volunteer firefighters and ambulance workers. These important tools should not be limited to a few select municipalities, and instead should be available to any municipality that wishes to offer them. I urge the Legislature to adopt general laws authorizing municipalities throughout the state to offer, and appropriately target, these property tax exemptions.

The bills are approved.

(signed) ELIOT SPITZER

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*Approval Message #20: NYC Reconveyance (1<sup>st</sup> of 2)*

**APPROVAL MEMORANDUM - No. 20 Chapter 446**

MEMORANDUM filed with Senate Bill Number 3596, entitled:

"AN ACT authorizing the city of New York to reconvey its interests in certain real property accrued April 4, 1984 by in rem tax foreclosure in the borough of Staten Island to Joan Noordzy notwithstanding expiration of the two year period within which applications may be made to the city to release its interest in property thus acquired; Block No. 5659, Lot No. 32, on the tax map for the borough of Staten Island"

APPROVED

This bill would permit the City of New York to reconvey to its former owner, Joan Noordzy, property on Staten Island that the City acquired in 1984 as a result of a tax foreclosure. The New York City Department of Housing Preservation and Development has no plans for development of this property, which consists of a single-family home where the 76-year-old Ms. Noordzy has resided for the past 52 years. For the last 23 years she has paid rent to the city, and she will be able to reclaim title to the property only by paying the outstanding taxes, interest and penalties.

It is appropriate that Ms. Noordzy should be able to apply to reclaim her home, especially because the city has no other use for it, but it is unfortunate that she has had to resort to State legislation to do so. According to the New York State Office of Real Property Services (ORPS), 270 former property owners have been forced to seek similar State legislation during the past 25 years, because there is currently no mechanism to allow the City to reconvey property if the former owner does not apply to reclaim the property within two years of the date the City obtained title. See N.Y.C. Admin. Code Section 11-424. This process is burdensome and inequitable.

Rather than continuing this decades-old practice of seeking individual bills to authorize New York City to reconvey tax-foreclosed property to a former owner, the State Legislature should address this issue by passing general legislation that will authorize the City to make such conveyances, in its discretion, at any time after it has acquired title to tax-foreclosed property. I have instructed my staff to work with ORPS, with all appropriate New York City agencies and with the State Legislature to craft such legislation, and I encourage the State Legislature to pass it. I also want to make it clear that I likely will not look as favorably on future bills of this nature that fail to offer a comprehensive solution to this problem.

The bill is approved.

(signed) ELIOT SPITZER

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*Approval Message #21: Niagara Falls Public Safety Building*

**APPROVAL MEMORANDUM - No. 21 Chapter 487**

MEMORANDUM filed with Senate Bill Number 5964, entitled:

"AN ACT authorizing the city of Niagara Falls to enter into a contract for a public safety and courts facility project"

APPROVED

This bill would: (1) authorize the City of Niagara Falls to contract with a local development corporation ("LDC") for the design, construction and financing of a new public safety and court facility; and (2) exempt the project from certain municipal contracting requirements and from State and local sales and use taxes. I fully support the purpose of this bill, which is to authorize the City of Niagara Falls to construct a new court facility in a cost-efficient way, and thereby both spur the local economy and save taxpayer dollars.

The bill has a number of technical flaws which would permit the LDC to receive tax exemptions in excess of those offered to other municipalities or to not-for-profit entities in similar circumstances.

Fortunately, the sponsors of this bill have agreed to pass a chapter amendment, limiting the scope of the tax exemption to be consistent with the exemption granted to other similarly situated entities. As a result, I am signing this bill today, based upon the commitment of both houses that they will pass the chapter amendment as soon as possible.

The bill is approved.

(signed) ELIOT SPITZER

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*Approval Message #25: NYC Reconveyance (2<sup>nd</sup> of 2)*

#### **APPROVAL MEMORANDUM - No. 25 Chapter 518**

MEMORANDUM filed with Senate Bill Number 1861, entitled:

"AN ACT authorizing the city of New York to reconvey its interest in certain real property acquired by in rem tax foreclosure in the borough of Queens to former owner Morris Brown Church, notwithstanding expiration of the two year period within which application may be made to the city to release its interest in property thus acquired; Block No. 12048, Lot No. 85 on the tax map for the borough of Queens"

APPROVED

This bill would permit the City of New York to reconvey to its former owner, Morris Brown Church, property in Queens that the city acquired in 1987 as a result of a tax foreclosure. The New York City Department of Housing Preservation and Development has no plans for development of this property, which is currently being used as an AME Baptist Church. For the last 20 years, the church has been paying monthly rent to the city, and it will be able to reclaim title to the property only by paying the outstanding taxes, interest and penalties.

It is appropriate that the church should be able to apply to reclaim its property, especially because the city has no other use for it, but it is unfortunate that the church has had to resort to State legislative authorization to do so. According to the New York State Office of Real Property Services (ORPS), 270 former property owners have been forced to seek similar State legislation during the past 25 years, because there is currently no mechanism to allow the City to reconvey a property if the former owner does not apply to reclaim the property within two years of the date the City obtained title. See N.Y.C. Admin. Code Section 11-424. Indeed, I recently signed a similar bill that allowed the City to reconvey a different property to a former owner in Staten Island (Chapter 446 of the Laws of 2007, Approval No. 20). This process is burdensome and inequitable.

Rather than continuing this 25-year-old practice of seeking individual bills to authorize New York City to reconvey tax-foreclosed property to a former owner, the State Legislature should address this issue by passing general legislation that will authorize the City to make such conveyances, in its discretion, at any time after it has acquired title to tax-foreclosed property. I have instructed my staff to work with ORPS, with all appropriate New York City agencies and with the State Legislature to craft such legislation, and I encourage the State Legislature to pass it. I also want to make it clear that I likely will not look as favorably on future bills of this nature that fail to offer a comprehensive solution to this problem.

The bill is approved.

(signed) ELIOT SPITZER

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*Approval Message #36: Hudson Valley Community Preservation Act of 2007*

**APPROVAL MEMORANDUM - No. 36 Chapter 596**

MEMORANDUM filed with Assembly Bill Number 7849-B, entitled:

"AN ACT to amend the environmental conservation law, in relation to the establishment of the Hudson Valley community preservation act of 2007; to amend the general municipal law, in relation to authorizing designated communities to establish community preservation funds; and to amend the tax law, in relation to authorizing designated communities to impose a real estate transfer tax with revenues therefrom to be deposited in such community preservation funds"

**APPROVED**

This bill – the Hudson Valley Community Preservation Act of 2007 – authorizes cities and towns in Putnam and Westchester Counties to establish "community preservation funds" to further the protection of properties deemed essential to preserving the municipality's "community character." Any municipality that establishes a community preservation fund could also impose a real estate transfer tax, subject to mandatory referendum, of up to 2% on all conveyances in the municipality, with an exemption equal to the city or town median sales price for residential real property – i.e., a tax on any consideration over and above the city or town residential median sales price.

Consistent with the municipality's "community preservation project plan," and with the advice of a mandatory advisory board, the municipality could use community preservation funds to acquire interests in real property in order to establish parks, nature preserves and recreation areas, or to protect open space, agricultural land, shorelines, wetlands, wildlife refuges, waterways, historic places and properties, and other similar areas. Community preservation funds could also be used to establish local "banks" of transferred development rights, to fund the management and stewardship of acquired properties, and to make payments in lieu of taxes to certain other taxing jurisdictions for acquired properties.

Local governments are on the front lines as we seek to balance environmental protection with smart growth and sustainable development, and it is heartening that so many are actively seeking new tools to facilitate these efforts. With this bill, these Hudson Valley towns and cities will now have both the mechanisms and the funding streams to protect critical properties in their communities from the pressures of further growth and development.

The Office of Real Property Services ("ORPS") has identified a technical concern in this bill. The bill requires an exemption from a local real estate transfer tax equal to the median sales price for residential property in the specific city or town, whereas similar programs approved for other localities use the county median sales price data ORPS prepares in conjunction with the STAR tax relief program. The sponsors of the bill sought to use local residential sales medians, rather than county-level data, in order to reflect the different market dynamics in northern and southern Westchester County.

I am informed that ORPS does not calculate median sales prices on a more local level because they can be statistically unreliable – especially if there is a low number of sales in a given year. To address this concern, the sponsors of this bill have agreed to a chapter amendment that will afford ORPS the flexibility to adopt procedures it deems necessary to assure the statistical reliability of the local median sales price data needed to determine local tax exemptions, and I am willing to sign this bill based upon the commitment of both houses that they will pass this amendment as soon as possible. With this agreement, I am confident that the local-option real estate transfer taxes authorized by this bill can be administered in a fair and transparent manner.

The bill is approved.

(signed) ELIOT SPITZER



**APPROVAL MEMORANDUM - No. 40 Chapters 618, 619, 620**

MEMORANDUM filed with Assembly Bill Number 4408-A, entitled:

"AN ACT to amend the real property tax law, in relation to exemption of new multiple dwellings from local taxation; and in relation to additional eligibility limitations on exemptions of new multiple dwellings from local taxation"

MEMORANDUM filed with Assembly Bill Number 9293, entitled:

"AN ACT to amend the real property tax law, in relation to making technical amendments regarding eligibility limitations on exemptions of new multiple dwellings"

MEMORANDUM filed with Assembly Bill Number 9305, entitled:

"AN ACT to amend the real property tax law, in relation to making technical amendments regarding eligibility limitations on exemptions of new multiple dwellings"

APPROVED

In 1971, the State adopted section 421-a of the Real Property Tax Law establishing an as-of-right real property tax exemption in order to spur the construction of new multiple dwellings in New York City. The program has been adjusted many times over the years – by the State and by the City – and now includes restrictions and incentives for the development of desperately needed affordable housing. In the last 36 years, the 421-a program has produced more than 110,000 apartments throughout New York City.

Although the 421-a program has clearly succeeded in producing new housing units, it is not without critics. Some observers and advocates have argued that many market rate housing projects no longer need tax breaks in order to be financially viable, and have urged reform of the program to direct more of these City tax dollars toward the production of affordable housing. Last year New York City did just that when it adopted a local law limiting tax breaks for market rate projects, and expanding the areas within which tax breaks are conditioned on the production of on-site affordable units. This local law will take effect on December 28, 2007, just three days before the State authority to provide these benefits is set to end.

These three bills, A.4408-A and two chapter amendments (A.9293 and A.9305), extend the 421-a program for three more years – i.e., for construction that is commenced before December 28, 2010. These bills also build on the New York City local law by significantly expanding the areas within which affordable housing is required for tax abatements, requiring that these units meet more stringent affordability requirements, giving community residents priority for the affordable units, assuring that these units will remain affordable for many years, and requiring projects receiving City tax subsidies to pay prevailing wages to their building service employees. These bills grandfather projects that are currently in the pipeline from the new, more stringent eligibility requirements and benefit restrictions, and establish a separate benefit structure for the Atlantic Yards project in Brooklyn.

New York City has raised significant concern about the effect these three bills would have on the production of moderate and middle-income housing. It is concerned that some of the expanded exclusion areas do not have sufficiently robust residential real estate markets to support new market rate housing development without the financial assistance tax abatements provide. These bills also place limits on the City's ability to provide tax abatements to moderate and middle income housing projects for which it is providing substantial government assistance. And, in New York City's view, these bills give unwarranted tax breaks to the already heavily subsidized Atlantic Yards project.

While I share the Legislature's desire to accelerate affordable housing production and slow the gentrification of some neighborhoods, I also share New York City's concerns about the impact of these three bills on the production of moderate and middle income housing and on the level of subsidies for the Atlantic Yards project.

Fortunately, the Legislature has agreed to further amend these three bills with swift passage of an additional chapter amendment, which has been introduced as A.9373/S.6446. Notably, this chapter amendment will ease the "substantial government assistance" affordability requirements, as well as the restrictions on the level of tax abatements for projects outside the geographic exclusion areas that meet the bill's affordability requirements. This chapter amendment will also assure that the buildings in the Atlantic Yards project will receive enhanced abatements only if they meet on-site affordability requirements during each phase of project construction. These and other changes made by this chapter amendment will assure the continued success of this important program. Accordingly, I am approving these three bills based upon the commitment by both houses of the Legislature that they will pass A.9373/S.6446 as soon as possible.

The bills are approved.

(signed) ELIOT SPITZER

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*Approval Message #48: Cold War Veterans Exemption*

**APPROVAL MEMORANDUM - No. 48 Chapter 655**

MEMORANDUM filed with Senate Bill Number 4697, entitled:

"AN ACT to amend the real property tax law, in relation to authorizing a real property tax exemption for Cold War veterans"

APPROVED

New York State provides two types of real property tax exemptions to veterans. First, there is a basic "veterans exemption," which requires counties, cities, towns and villages to offer partial property tax exemptions to veterans who acquire their property with eligible funds (certain government payments or donations to disabled veterans), and full property exemptions to seriously disabled veterans whose homes have been modified to accommodate their disabilities using certain government funds. In addition, counties, cities, towns and villages are also authorized to offer an "alternative veterans exemption," which grants partial property tax exemptions on residential property owned and occupied by wartime veterans, with a higher exemption for veterans of combat zones and disabled veterans, and even higher exemptions for disabled combat zone veterans.

The alternative veterans exemption is only available to veterans who served during specified periods of war, regardless of whether they served in combat operations. However, in the years since World War II, "wartime" has become more difficult to define and, in the view of some, no longer reflects the realities of active duty service. These observers see an inequity in the current statutory scheme, which authorizes tax exemptions for "wartime" veterans who served in domestic non-combat positions, but does not offer equivalent exemptions to veterans who served abroad in areas such as the Korean Demilitarized Zone during periods not covered by the statute.

This bill would address this perceived inequity by authorizing counties, cities, towns and villages to adopt local laws granting a partial real property tax exemption to "Cold War Veterans" who served for more than one year on active duty in the United States armed forces between September 2, 1945 and December 26, 1991, who were discharged or released under honorable conditions, and who have been awarded the federal "Cold War Recognition Certificate."

Both the Office of Real Property Services ("ORPS") and the Division of Veterans' Affairs ("DVA") have raised concerns about this bill, particularly regarding its reliance on the federal "Cold War Recognition Certificate" program. According to DVA and veterans organizations, few eligible veterans are

aware of the program and have applied for the certificate. DVA also is concerned that the bill's one-year service requirement would render many veterans ineligible who had served honorably but been discharged after less than a year – e.g., veterans who were discharged for medical reasons or reservists who were deployed for less than one year. ORPS has also raised a series of technical concerns regarding application for and administration of the new exemption.

Fortunately, the Legislature has agreed to address these concerns through passage of a chapter amendment to the bill. This chapter amendment would eliminate reliance on "Cold War Certificates" and the one-year service requirement. The chapter amendment would also make other changes to the bill that address ORPS's exemption application and administration concerns. With these amendments, this bill will afford municipalities the opportunity to provide this additional veterans tax exemption in an equitable and efficient manner. Accordingly, I am approving the bill based upon the commitment of both houses of the Legislature that they will pass this chapter amendment as soon as possible.

The bill is approved.

(signed) ELIOT SPITZER

**DISAPPROVAL MESSAGES**

- #83: Aid to Kenmore-Town of Tonawanda School District
- #88: Schroeppel Special Assessment Refunds
- #90: Veterans Exemption on Property Purchased after Taxable Status Date
- #100: Aid to Barker School District
- #139: Survey Alterations
- #153: Adverse Possession

*Veto #83: Aid to Kenmore-Town of Tonawanda School District*

**VETO MESSAGE - No. 83**

TO THE ASSEMBLY:

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

Assembly Bill Number 7175-A, entitled:

"AN ACT relating to adjusted valuation for school aid in the Kenmore-Town of Tonawanda Union Free School District, county of Erie"

NOT APPROVED

This bill allows the Kenmore-Tonawanda Union Free School District to use an adjusted actual valuation for the calculation of school aid for the 2007-08, 2008-09 and 2009-10 school years.

In December 2006, the Erie County Industrial Development Agency reduced the amount the General Motors Corporation plant in the Town of Tonawanda is required to pay under a payment-in-lieu-of-taxes ("PILOT") agreement with the Kenmore-Tonawanda school district. Current law requires use of 2004 valuation data for calculating "actual valuation" for state school aid for the 2007-08 school year. Therefore, the sponsors of this bill sought to adjust the aid formula for the school district, in order to overcome the three-year law and ensure that the district's aid for the 2007-08 school year reflects the loss of revenue from the reduction in the General Motors PILOT.

I am constrained to disapprove this bill, because it does not achieve the sponsors' intended purpose, and indeed could have an adverse impact on the Kenmore-Tonawanda school district.

The bill resembles legislation that has been enacted in the past to adjust the actual valuation calculation for school districts facing abrupt and substantial tax base losses, such as the closing of a major industrial facility. Here, however, the district has not suffered this kind of tax base loss. Instead, it is losing revenue due to a PILOT reduction. According to the State Education Department and the Office of Real Property Services, current law does not include PILOTs in the calculation of "actual valuation" for school aid, and therefore a PILOT reduction does not result in an increase of state aid. Consequently, this bill seeks to accelerate an aid increase that is not forthcoming.

Moreover, the Office of Real Property Services points out that the bill does not provide that the PILOT reduction received by General Motors must be included in calculating the adjustment to the school district's state aid. Therefore, even if a PILOT reduction would increase that state aid, this bill would not accelerate that change. Indeed, the bill could result in a reduction of state aid to the Kenmore-Tonawanda school district, because it may require the General Motors PILOT – which has not been included in actual valuation in the past – to be added to the school district's adjusted valuation. This could add revenue, thereby increasing the school district's actual valuation and decreasing its state aid.

In sum, this bill was modeled after legislation targeting a different problem than the one the Kenmore-Tonawanda school district is facing, and would not provide any relief to the school district.

The bill is disapproved.

(signed) ELIOT SPITZER

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*Veto #88: Schroepfel Special Assessment Refunds*

**VETO MESSAGE - No. 88**

TO THE SENATE:

I am returning herewith, without my approval, the following bill: Senate Bill Number 1555, entitled:

"AN ACT in relation to authorizing the town of Schroepfel to repay taxpayers monies erroneously received by such town as a result of overpaid special assessments"

NOT APPROVED

This bill would authorize and direct the Town of Schroepfel, Oswego County, to refund or credit 2005 special assessment overpayments by property owners in three of the Town's water districts and one of the Town's sewer districts. The bill sets forth the specific amounts to be repaid in each district, and directs the Town to adopt a resolution providing for repayment to current property owners who made overpayments.

Enactment of this bill originally was requested by the Town of Schroepfel and presumably reflected the Town's needs as they were then understood. However, Town officials have continued to investigate the 2005 overpayments, and have found that the extent of those overpayments is much smaller than they previously believed. The Supervisor of the Town of Schroepfel now indicates that the repayment amounts specified in this bill, which the Town would be required to pay if the bill becomes law, are not accurate. Accordingly, enactment of this bill would no longer provide needed relief, and indeed might pose a hardship to the Town of Schroepfel.

The bill is disapproved.

(signed) ELIOT SPITZER

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*Veto #90: Veterans Exemption on Property Purchased after Taxable Status Date*

**VETO MESSAGE - No. 90**

TO THE SENATE:

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

Senate Bill Number 1810, entitled:

"AN ACT to amend the real property tax law, in relation to granting real property tax exemption to veterans who purchase real property after the taxable status date"

NOT APPROVED

Under Section 458 of the Real Property Tax Law ("RPTL"), counties, cities, towns and villages are required to offer full or partial real property tax exemptions to veterans in certain circumstances. RPTL Section 458-a authorizes these municipalities to grant additional exemptions to certain categories

of veterans. As with most other real property tax exemptions, veterans must apply for these exemptions by the local taxable status date in order to receive the exemption on that year's assessment roll.

This bill authorizes municipalities to adopt local laws granting these real property tax exemptions to veterans who acquire real property after the local taxable status date. The bill establishes a process for amending the tentative or final assessment rolls to reflect exemptions for eligible veterans who acquire property before local taxes are levied, and establishes an alternative mechanism to credit exemptions against future taxes for those veterans who take title after taxes are levied. In either case, veterans must apply for the exemptions within 30 days of taking title and assessors must mail their eligibility determinations within 30 days of receiving a completed application. Veterans would be permitted to file complaints within 20 days of mailing of the determination notice by the assessor, and local Boards of Assessment Review would be required to hear those complaints within 30 days of said mailing.

The New York State Conference of Mayors and Municipal Officials, the New York State Assessors' Association and the Office of Real Property Services all recommend that this bill be vetoed, noting that the statutory structure created by this bill will cause significant administrative problems for any municipality that adopts such a local law. For example, once a local law is enacted, the municipality's Board of Assessment Review would essentially be "on call" year-round to hear veterans exemption grievances - fundamentally changing the operations of these boards in most localities. Local governments would be required to accept applications after taxes have been levied, and to provide credits for these late exemptions in their next budgets. While it is true that municipalities already accept late exemption applications from senior citizens, the volume of these applications is very small and their impact minimal. This bill would open the door to a much greater number of late applications and so could seriously disrupt local tax administration and finances.

At a time when local tax administration is already overly complex, cumbersome and expensive, I simply cannot approve legislation that would exacerbate these burdens for all taxpayers.

The bill is disapproved.

(signed) ELIOT SPITZER

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*Veto #100: Aid to Barker School District*

**VETO MESSAGE - No. 100**

TO THE SENATE:

I am returning herewith, without my approval, the following bill: Senate Bill Number 6328, entitled:

"AN ACT to amend part B of chapter 57 of the laws of 2007 amending the arts and cultural affairs law, the education law and other laws relating to aid for education, in relation to adjusted valuation of school aid"

NOT APPROVED

This bill amends a provision in the 2007-08 State Budget that modified the formula for determining school aid for the Barker Central School District for the 2007-08, 2008-09 and 2009-10 school years.

According to the proponents of this bill, Barker Central School District will suffer a revenue loss this year because the AES Somerset Power Plant is becoming tax exempt. Although AES will be paying payments-in-lieu-of-taxes ("PILOTs"), those payments will be a fraction of what the plant has paid in taxes in the past.

Because current law requires use of the 2004 actual valuation data for calculating state school aid for the 2007-08 school year, the school district's 2007-08 school aid will not reflect the change in revenue from the loss of AES taxes. To address this problem, this year's Enacted Budget included a

provision that applies an established methodology to accelerate recognition of a tax base loss. Similar legislation has been enacted in the past to make this type of adjustment for school districts facing abrupt and substantial tax base losses.

This bill amends the provision included with this year's budget to substitute a new methodology for calculating school aid to the Barker Central School District. According to the State Education Department (SED), the Division of the Budget (DOB), and the Office of Real Property Services (ORPS), however, the substituted methodology - which explicitly directs what the school district's lost assessment value should be - contravenes existing statute, and is inaccurate and subject to manipulation. Moreover, this bill deviates from prior legislation by expanding the role of ORPS in making state education aid calculations.

The sponsors do not provide any explanation or justification for selecting this new methodology, and I am concerned about applying a unique formula to a single school district. The sponsors of this bill should work with SED, DOB, ORPS and the Barker Central School District to discuss any concerns with the provisions that were contained in this year's budget, determine whether those provisions should be amended, and decide together how best to do so.

The bill is disapproved.

(signed) ELIOT SPITZER

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*Veto #139: Survey Alterations*

**VETO MESSAGE - No. 139**

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bill: Assembly Bill Number 7778, entitled:

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

NOT APPROVED

This bill would provide that an alteration by a land surveyor or professional engineer of an existing "boundary or title survey" may be prepared only for "the specific purpose named in the alteration and not as a title or boundary survey of the parcel."

The bill is supported by land surveying professionals seeking to limit what they see as the improper practice of that profession. In particular, they object to survey alterations done for purposes of real estate transactions and not supported by the detailed measurements they believe are necessary for such purposes. These proponents argue that use of such altered surveys can deceive consumers into believing that the survey is a more current and reliable product than it really is.

Title insurance companies, on the other hand, argue that there are legitimate uses for survey updates—including alterations based on visual inspection—in real estate transactions. They argue that such alterations are neither fraudulent nor misleading, but rather well understood by title insurance companies, lending institutions, and other sophisticated parties that have occasion to consider them. The title companies claim that such updates benefit the parties by avoiding delays and excessive costs in a closing.

There are two concerns that preclude my approval of this bill. First, it is drafted in a way that may not achieve its intended effect. The bill does not clarify the extent of field confirmation that must support a certain kind of alteration, nor does it state that existing surveys may not be altered for use in real estate transactions. Inclusion of a "specific description" of the alteration, as currently required, might also be deemed compliant with this bill's requirement of preparation for the "specific purpose" named.

Second, any attempt to re-draft this language should be informed by careful consideration of various legitimate interests. I sympathize with the concerns of land surveyors about inadequate and misleading work by unscrupulous practitioners. However, as argued by title insurance companies, there may be other considerations that should guide the choice of a legislative remedy for this problem. Using survey alterations for real estate transactions, depending on the kind of alteration and the kind of use, may not be objectionable and may even provide benefits. An appropriate accommodation of the various interests will require consideration not only of the best practices of land surveying, but also of the regulatory and commercial factors affecting the business of title insurance. Indeed, Governor Pataki vetoed an identical bill last year on the grounds that it failed to properly balance these legitimate commercial interests.

The bill is disapproved.

(signed) ELIOT SPITZER

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*Veto #153: Adverse Possession*

**VETO MESSAGE - No. 153**

TO THE SENATE:

I am returning herewith, without my approval, the following bill: Senate Bill Number 5364-A, entitled:

"AN ACT to amend the real property actions and proceedings law, in relation to adverse possession"

NOT APPROVED

Adverse possession is a legal mechanism, rooted in English common law, whereby title to real property can be transferred from the true owner to the actual possessor of property. In essence, it is a statute of limitations on actions by a true owner of a property to eject someone who has taken possession of the property. If a true owner fails to timely assert his or her right to exclusive possession of the property, then that right is extinguished. As a general rule, New York law requires owners to bring an action for ejectment of a possessor within 10 years of when their cause of action accrues.

The doctrine of adverse possession is an essential mechanism for resolving disputes regarding title to property. In many instances, an individual who purchased property in good faith may believe that he or she is the rightful owner of the property, and may openly occupy and improve the property for many years. As a result, it is appropriate to place time limits on the ability of others to claim that they are the "true" owner of the property. Indeed, given the frequency with which property is sold and transferred, the imposition of strict time limits on the ability of owners to seek to eject possessors of property is the only way to give homeowners throughout New York State the comfort of knowing that their homes cannot be taken away from them. At the same time, the doctrine gives the "true" owners of property a clear deadline within which to assert their claims to property. Thus, the doctrine of adverse possession allows for efficient resolution of property ownership disputes and, as with other statutes of limitations, safeguards against the loss of evidence over time.

This bill would amend New York's adverse possession statutes to provide that a possessor's actual knowledge of the true ownership of property will bar a claim of title by adverse possession. Although a first blush this would seem to be a logical improvement to the law, in reality this change would have a radical impact on New York's adverse possession laws, and both the Real Property Law Section of the New York State Bar Association and the Property Rights Foundation of America have urged that this bill be vetoed.

New York law currently prescribes observable conduct that gives notice to a true owner that someone is adversely possessing property, and gives the true owner 10 years to eject the adverse possessor. This bill, though, shifts the focus of these laws from the owner's notice that the property is being occupied by someone else, to the possessor's knowledge that a third party may have an ownership interest in the property. In doing so, the bill adds an element for measuring this statute of limitations that



will often be unknown and unknowable to a true owner. As a result, it will often be impossible for a true owner to know whether the statute of limitations has run.

This bill could have significant adverse consequences for New York property owners. The addition of a "knowledge" element to the statute of limitations would likely result in extensive litigation of virtually every adverse possession claim, and thus would undermine the certainty that the statute of limitations was established to provide. The protections against future litigation that a statute of limitations affords will be unavailable for this class of title claims, which could also impact the availability and cost of title insurance.

Statutes of limitation are intended, in part, to protect against dissipation of evidence over time, but this protection would be unavailable in adverse possession cases. Thus, if this bill becomes law, a homeowner could be sued by a third party who claims to be the "true" owner of the property, and could assert that the homeowner was told this in a conversation that occurred 25 years earlier. The homeowner would be placed in the untenable position of having to recall a decades-old conversation, or to find other witnesses to dispute what was said, long after their memories have faded, or indeed long after they have passed away. A failure to do so could result in the individual losing the home that he or she has lived in for decades.

While I understand the Legislature's desire to protect innocent property owners from the "theft" their property by knowing adverse possessors, this bill misconstrues the purpose and operation of our adverse possession laws. I cannot approve a bill that undermines this statute of limitations and thus leaves property ownership rights so uncertain.

The bill is disapproved.

(signed) ELIOT SPITZER

## C. LEGISLATIVE STATUS CHART

### 2007 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/4/07

	<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Act of Legislature</u>	<u>Action of Governor</u>
<b><u>RPS Departmental / Governor's Program / Budget Bills:</u></b>					
1	Budget Bill -- Includes new Middle Class STaR Rebate program (see Part D-1, pp. 108 - 119 of bill)	<b>S.2107-c</b> A.4307-c	Budget Bill Budget Bill	Repassed Senate 4/1 Passed Assembly 4/1	Signed 4/9 Ch. 57
2	Budget Bill -- Includes local aid program for the Flood Assessment Relief Act of 2007 (see pp. 314-315 of bill)	<b>S.2100-d</b> A.4300-d	Budget Bill Budget Bill	Repassed Senate 3/31 Passed Assembly 3/31	Signed 4/9 Ch. 50
3	Budget Bill -- Includes Flood Aid program Ch. Amd., makes school districts eligible (see pp. 750-751 of bill)	<b>S.2103-d</b> A.4303-d	Budget Bill Budget Bill	Repassed Senate 4/1 Passed Assembly 4/1	Signed 4/9 Ch. 53
4	ORPS #7-07 - Misc. Technical and clarifying amendments to the Real Property Tax Law	<b>S.5733</b> A.7646	Little Galef	Passed Senate 5/31 Passed Assembly 6/4	Signed 7/18 Ch. 348
<b><u>Other RPT Related Bills:</u></b>					
5	Ag. Assessment -- Allows Late applications in more circumstances, like natural disasters, fires, etc.	<b>S.1046-a</b> A.6090-a	Larkin Magee	Repassed Senate 6/18 Passed Assembly 6/20	Signed 8/15 Ch. 514
6	Ag. Assessment -- Limits change in base soil value from the prior year to no more than 10 percent	<b>S.3253-a</b> A.6866	Griffo Magee	Passed Senate 4/16 Passed Assembly 5/15	Signed 6/4 Ch. 68
7	Assessment Disclosure, Allows earlier mailing of notice of increase (RPTL Sec. 510, was ORPS #1R-06)	<b>S.2682</b> A.4186	Little Galef	Passed Senate 4/17 Passed Assembly 6/4	Signed 7/3 Ch. 178
8	Exemption -- Ag. Bldgs., Includes buildings used to produce honey/beeswax (Amds. RPTL Sec. 483)	<b>S.4454-a</b> A.6524-a	Young Magee	Repassed Senate 6/19 Passed Assembly 6/20	Signed 8/15 Ch. 540
9	Exemption -- Greater Amsterdam School District, Residential Improvements (adds RPTL 485-L)	<b>S.4799-a</b> A.7655-a	Farley Tonko	Repassed Senate 6/4 Passed Assembly 6/14	Signed 8/1 Ch. 464 Approval Memo. #19
10	Exemption -- C. Of Auburn, Conversion of Multiple Dwelling to owner occupied residence (421-k)	<b>S.329</b> A.6398	Nozzolio Finch	Passed Senate 3/5 Passed Assembly 6/22	Signed 8/1 Ch. 421 Approval Memo. #19
11	Exemption -- T. of Amherst, Residential Improvements, w/ 5 yr. phase-out of exemption (adds RPTL Sec. 485-L)	S.5286-a <b>A.7808-a</b>	Rath Hayes	Passed Senate 6/21 Passed Assembly 6/20	Signed 8/1 Ch. 404 Approval Memo. #16
12	Exemption -- Multiple Dwellings involving NYSHFA, Extends RPTL 421-d to June 30, 2009 (NYSHFA)	S.3970-a <b>A.8798</b>	Bonacic Kavanagh	Passed Senate 6/19 Passed Assembly 6/18	Signed 6/29 Ch. 85
13	Exemption -- 1 Property, RPTL Sec. 414 & PHL Sec. 55 (T. of Hempstead, in Hamlet of Elmont)	<b>S.6019</b> A.8865	Skelos Alfano	Passed Senate 6/11 Passed Assembly 6/21	Signed 8/1 Ch. 492
14	Exemption -- 1 Property, RPTL Sec. 420-a (Christian City Church of NY, Inc., T. of Huntington)	<b>S.4374</b> A.7360	Marcellino Conte	Passed Senate 5/16 Passed Assembly 6/14	Signed 8/28 Ch. 650
15	Exemption -- 1 Property, RPTL Sec. 420-a (Congregation Ribnitz, Inc., T. of Ramapo)	S.1469 <b>A.7936</b>	Morahan Jaffee	Passed Senate 6/21 Passed Assembly 6/20	Signed 8/15 Ch. 599

**2007 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/4/07**

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Act of Legislature</u>	<u>Action of Governor</u>
16 Exemption -- 1 Property, RPTL Sec. 420-a (Gurwin Jewish Geriatric Found., T. of Huntington)	<b>S.5158</b> A.7741	Flanagan Raia	Passed Senate 5/29 Passed Assembly 6/20	Signed 7/18 Ch. 338
17 Exemption -- 1 Property, RPTL Sec. 420-a (Hands Across Long Island, Inc., T of Babylon)	<b>S.3541-a</b> A.6094-a	Fuschillo Sweeney	Repassed Senate 6/6 Passed Assembly 6/11	Signed 8/28 Ch. 643
18 Exemption -- 1 Property, RPTL Sec. 420-a (Hands Across Long Island, Inc., T of Brookhaven)	<b>S.3260</b> A.6486	Trunzo Theile	Passed Senate 5/14 Passed Assembly 6/19	Signed 8/28 Ch. 640
19 Exemption -- 1 Property, RPTL Sec. 420-b (Hands Across Long Island, Inc., T of Brookhaven)	<b>S.3585-a</b> A.6258-a	LaValle Englebright	Passed Senate 6/14 Passed Assembly 6/22	Signed 8/28 Ch. 646
20 Exemption -- 1 Property, RPTL Sec. 420-a (Hands Across Long Island, Inc., T of Brookhaven)	<b>S.4734</b> A.7587	LaValle Theile	Passed Senate 5/16 Passed Assembly 6/20	Signed 8/28 Ch. 656
21 Exemption -- 1 Property, RPTL Sec. 420-a (Hands Across Long Island, Inc., T. of Islip)	<b>S.3262</b> A.7064	Trunzo Ramos	Passed Senate 5/14 Passed Assembly 6/18	Signed 8/28 Ch. 641
22 Exemption -- 1 Property, RPTL Sec.420-a (Nassau Suffolk Services for Autistic, T. of Huntington)	<b>S.5524</b> A.7818	Flanagan Raia	Passed Senate 5/30 Passed Assembly 6/22	Signed 8/28 Ch. 667
23 Exemption -- 1 Property, RPTL Sec. 420-a (New Generation Church, Inc., V. of Hempstead)	S.5123 <b>A.4911</b>	Hannon Hooper	Passed Senate 6/20 Passed Assembly 6/5	Signed 8/15 Ch. 581
24 Exemption -- 1 Property, RPTL Sec. 420-a (Shinnecock-Sewanaka Society, Inc. T. of Brookhaven)	S.3754-a <b>A.6582-a</b>	Trunzo Eddington	Passed Senate 6/21 Passed Assembly 6/20	Signed 8/15 Ch. 588
25 Exemption -- 1 Property, RPTL Sec. 420-a (Sisters of St. Joseph, T of Brookhaven)	<b>S.6086</b> A.8877	Trunzo Eddington	Passed Senate 6/20 Passed Assembly 6/20	Signed 8/28 Ch. 673
26 Exemption -- 1 Property, RPTL Sec. 420-a (Virgin Mary & St. Pakhomious Coptic Orthodox,Ramapo)	S.1476-a <b>A.7937-a</b>	Morahan Jaffee	Passed Senate 6/21 Passed Assembly 6/20	Signed 8/15 Ch. 600
27 Exemption -- 1 Property, RPTL Secs. 420-a & 420-b (Friends of the Coltrane Home in Dix Hills, T. of Huntington)	<b>S.5777</b> A.8271	Flanagan Raia	Passed Senate 6/20 Passed Assembly 6/21	Signed 7/18 Ch. 352
28 Exemption -- 1 Property, RPTL Secs. 420-a & 420-b (Pederson-Krag Center, Inc., Brookhaven)	<b>S.5504</b> A.8320	Flanagan Eddington	Passed Senate 5/21 Passed Assembly 6/20	Signed 7/18 Ch. 344
29 Exemption -- 1 Property, RPTL Secs. 420-a & 420-b (Pederson-Krag Center, Inc., T. of Huntington)	S.4011 <b>A.6943</b>	Marcellino Conte	Passed Senate 6/19 Passed Assembly 6/11	Signed 8/15 Ch. 589
30 Exemption -- 1 Property, RPTL Sec. 452 (Hudson VFW Post 1314, City of Hudson)	<b>S.4132</b> A.7171	Saland Molinaro	Passed Senate 5/15 Passed Assembly 6/11	Signed 8/28 Ch. 647
31 Exemption -- 1 Property, RPTL Sec. 464 (First Volunteer Fire Co of Bergholtz, , T. of Wheatfield)	<b>S.21</b> A.7897	Maziarz DelMonte	Passed Senate 5/14 Passed Assembly 6/19	Signed 8/15 Ch. 507
32 Exemption -- Srs., Adds 3rd Party Notice provisions (adds a new subdivision 4-a to RPTL 467)	<b>S.2326</b> A.7051	Rath Delmonte	Passed Senate 3/19 Passed Assembly 6/18	Signed 8/1 Ch. 434

**2007 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/4/07**

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Act of Legislature</u>	<u>Action of Governor</u>
33 Exemption -- Vets., Allows a Cold War Veterans exemption option of up to 10% or 15% w/ limits (RPTL Sec. 458-b)	<b>S.4697</b> A.583-a	Leibell Paulin	Passed Senate 6/5 Passed Assembly 6/22	Signed 8/28 Ch. 655 Approval Memo. #48
34 Exemption -- Vets., Allow Post-Tax Status Date Eligibility upon acquisition (Local Option)	<b>S.1810</b> A.1739	Farley Tonko	Passed Senate 5/8 Passed Assembly 6/6	Vetoed 8/1 Veto Message #90
35 Exemption -- Volunteer Fire/Ambulance Members in Albany Co. only (optional), up to 10% exem.(w/ \$3K limit)	<b>S.800</b> A.1412	Breslin McEneny	Passed Senate 6/12 Passed Assembly 6/21	Signed 8/1 Ch. 424 Approval Memo. #19
36 Volunteer Tax Credit -- Allows vol. firefighter & ambulance members to get PIT credit & RPT exemption in 2007	<b>S.3944-a</b> A.6799-a	Seward Galef	Repassed Senate 6/19 Passed Assembly 6/20	Signed 8/15 Ch. 532
37 Flood Assessment Relief Act of 2007 -- Authorizes some damaged property AV adjustment '06 roll (20 named Cos.)	S.1584-a <b>A.4868-b</b>	Libous Lupardo	Passed Senate 3/14 Passed Assembly 2/26	Signed 3/31 Ch. 15 Approval Memo. #1
38 Industrial Development Agencies (IDAs) -- Extends authorization until January 31, 2008	No Same As Yet <b>A.9238</b>	Hoyt	Passed Senate 7/16 Passed Assembly 6/21	Signed 7/26 Ch. 381
39 Nassau Co. Provisions -- Limits Adjustment of Current Base Proportions to 1 percent	<b>S.2626</b> A.6130	Skelos Weisenberg	Passed Senate 3/26 Passed Assembly 5/15	Signed 6/4 Ch. 67
40 Nassau Co. Provisions -- Long Beach, Glen Cove, and Lk. Success, Limits adjustment of Art. 19 shares	<b>S.2625</b> A.6097	Skelos Weisenberg	Passed Senate 3/26 Passed Assembly 5/8	Signed 5/29 Ch. 46
41 New York City provisions -- Adds a year for completion of assessor training requirements, with other clarifications	S.5819 <b>A.7891</b>	Padavan Brennan	Passed Senate 6/7 Passed Assembly 6/5	Signed 7/18 Ch. 252
42 New York City Provisions -- Amds. Ch. 280 of '07, relating to an abatement on certain school property	S.4078-a <b>A.8930</b>	Golden Silver	Passed Senate 6/21 Passed Assembly 6/20	Signed 8/15 Ch. 610
43 New York City Provisions -- Ind./Comm. Incentive Prog. (ICIP), extends deadline for application filing	<b>S.6267-a</b> A.9248	Padavan Farrell	Passed Senate 6/21 Passed Assembly 6/21	Signed 6/29 Ch. 92
44 New York City Provisions -- Limits the change in adjusted base proportions to 0% for fiscal year '08	<b>S.5945</b> A.8689	Padavan Farrell	Passed Senate 6/6 Passed Assembly 6/7	Signed 6/12 Ch. 79
45 New York City Provisions -- Multiple Dwellings, extends and adds eligibility limitations (amds. RPTL Sec. 421-a)	S.6141-a <b>A.4408-a</b>	Golden Lopez V	Passed Senate 6/21 Passed Assembly 6/21	Signed 8/17 Ch. 618 Approval Memo. #40
46 New York City provisions -- Multiple Dwellings, Technical amendments (amds. RPTL 421-a -- and A.4408-a)	S.6384 <b>A.9293</b>	Golden Lopez V	Passed Senate 7/16 Passed Assembly 6/22	Signed 8/17 Ch. 619 Approval Memo. #40
47 New York City provisions -- Multiple Dwellings, Technical amendments (amds. RPTL 421-a -- and A.9293)	S.6400 <b>A.9305</b>	Rules Lopez V.	Passed Senate 7/16 Passed Assembly 6/22	Signed 8/17 Ch. 620 Approval Memo. #40
48 New York City Provisions -- Non-profit organizations, allows a generic procedure for exemption upon acquisition	<b>S.5764</b> A.8578	Maltese Robinson	Passed Senate 6/5 Passed Assembly 6/22	Signed 8/1 Ch. 482
49 New York City Provisions -- Provides rebate on real property taxes for city with pop> 1 million	<b>S.5766-a</b> A.8161-a	Golden Farrell	Passed Senate 6/7 Passed Assembly 6/7	Signed 8/1 Ch. 483

**2007 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/4/07**

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Act of Legislature</u>	<u>Action of Governor</u>
50 New York City Provisions -- Tax abatement for installation of certain protective devices for srs or persons w/ disabilities	S.6252 <b>A.9124</b>	Maltese Silver	Passed Senate 6/20 Passed Assembly 6/20	Signed 7/18 Ch. 273
51 ORPS authorization to provide large print versions of certain exemption application forms	<b>S.2338</b> A.574	Golden Cahill	Passed Senate 3/26 Passed Assembly 5/14	Signed 6/4 Ch. 66
52 Otsego County provisions -- Allows Refund of excess County RPT levy, with specific procedural steps required	<b>S.3415</b> A.6193	Seward Magee	Passed Senate 3/28 Passed Assembly 5/2	Signed 5/21 Ch. 35
53 Real Estate Appraisers -- minimum qualification amds. (Dept. of State Departmental Bill)	S.4415 <b>A.7380</b>	Johnson O Jeffries	Passed Senate 6/20 Passed Assembly 5/7	Signed 7/18 Ch. 248
54 Real Estate Transfer Tax -- Columbia Co., adds \$1 per \$500 to all conveyances, exempts 1st \$150K on 1 family res.	<b>S.5717-b</b> A.8396-b	Rules Lopez, P.	Passed Senate 6/13 Passed Assembly 6/20	Signed 8/15 Ch. 556
55 Real Estate Transfer tax -- T. of Brookhaven, Exempts primary residential property of 1st time homebuyers	<b>S.5853</b> A.8362	LaValle Englebright	Passed Senate 6/20 Pass Assembly 6/22	Signed 7/9 Ch. 231
56 Real Estate Transfer Tax -- T. of Chatham, Columbia Co., authorizes creation of a Community Preservation Fund	<b>S.4692</b> A.8217	Saland Gordon, T.	Passed Senate 6/14 Passed Assembly 6/20	Signed 8/15 Ch. 543
57 Real Estate Transfer Tax -- T. of Fishkill, Dutchess County, authorizes creation of Community Preservation Fund	<b>S.4829</b> A.7939	Saland Miller	Passed Senate 6/12 Passed Assembly 6/22	Signed 8/15 Ch. 544
58 Real Estate Transfer Tax -- Westchester & Putnam Cos., authorizes creation of Community Preservation Funds	S.6271 <b>A.7849-b</b>	Leibell Bradley	Passed Senate 6/21 Passed Assembly 6/20	Signed 8/15 Ch. 596 Approval Memo. #36
59 School Aid value adjustment -- Barker Central School District, Amds. the language of Sec. 20 of Part B of Ch. 57 of '07	<b>S.6328</b> A.9241	Maziarz DelMonte	Passed Senate 6/21 Passed Assembly 6/21	Vetoed 8/1 Veto Message #100
60 School Aid value adjustment -- Kenmore-Tonawanda Union Free SD , provides change in '07/'08 - '09/'10	S.4220-a <b>A.7175-a</b>	Rath Schimminger	Passed Senate 6/18 Passed Assembly 6/4	Vetoed 8/1 Veto Message #83
61 School Surplus Funds, Increases Allowable Retention from 2% to 4% over 2 yrs. (Amds. RPTL Sec. 1318)	S.1465-b <b>A.3249-a</b>	Saland Nolan	Passed Senate 6/21 Passed Assembly 6/20	Signed 7/18 Ch. 238
62 Suffolk Co. Provisions -- Allows payment in lieu of taxes for open space property acquired by Towns (Town L amd.)	<b>S.3940</b> A.6801	LaValle Thiele	Passed Senate 6/14 Passed Assembly 6/21	Signed 8/15 Ch. 531
63 Suffolk Co. Provisions -- Limits adjustment of current base proportions under Art. 19 (Islip) to 1 percent	S.3261 <b>A.6478</b>	Trunzo Fields	Passed Senate 6/7 Passed Assembly 6/4	Signed 7/3 Ch. 113
64 Tax Collection -- extends final date due w/out interest from 7 to 21 days during declared disaster emergency	<b>S.2334</b> A.7241	Rath Schimminger	Passed Senate 6/6 Passed Assembly 6/20	Signed 8/15 Ch. 522
65 Tax Enforcement -- C. of Gloversville, allows another bulk tax lien sale process	<b>S.1864</b> A.3734	Farley Butler	Passed Senate 3/30 Passed Assembly 5/8	Signed 5/29 Ch. 44
66 Tax Enforcement -- C. of Utica, allows another bulk tax lien sale process	<b>S.2321</b> A.4254	Griffo Destito	Passed Senate 3/30 Passed Assembly 5/8	Signed 5/29 Ch. 45

**2007 RPT Related Bills of Interest -- Passed Both Houses -- Status as of 9/4/07**

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Act of Legislature</u>	<u>Action of Governor</u>
67 Tax Mapping -- Limits the use of an altered survey map to its stated purpose (amds. 7209 of Ed. Law)	S.4395 <b>A.7778</b>	LaValle Canestrari	Passed Senate 6/21 Passed Assembly 6/20	Vetoed 8/28 Veto Message #139
68 C. of Niagara Falls -- certain Public Safety and Court Facility property to be exempt from taxation	<b>S.5964</b> A.8862	Maziarz DelMonte	Passed Senate 6/20 Passed Assembly 6/22	Signed 8/1 Ch. 487 Approval Memo. #21
69 T. of Clifton Park -- Authorizes granting taxpayer assistance payment of up to \$150 to eligible households	<b>S.6153</b> A.9139	Bruno Reilly	Passed Senate 6/20 Passed Assembly 6/22	Signed 8/1 Ch. 499
70 T. of Colonie -- Limits adjustment of current base proportions under Art. 19 for the 2007 roll	S.6067 <b>A.8900-a</b>	Breslin Reilly	Passed Senate 6/21 Passed Assembly 6/21	Signed 7/18 Ch. 264
71 T. of Hamburg -- Allows collection of property taxes to cover cost of code enforcement services, Erie County.	<b>S.2127</b> A.4235	Stachowski Quinn	Passed Senate 6/12 Passed Assembly 6/20	Signed 8/15 Ch. 521
72 Ts. of Haverstraw/Stony Pt. -- Limits changes in Adjusted Base Proportions in '07 through '11 (Amds. Ch. 425 of '06)	<b>S.2445</b> A.8749	Morahan Zebrowski	Passed Senate 6/6 Passed Assembly 6/21	Signed 7/18 Ch. 289
73 T. of Schroepfel, Oswego Co. -- Authorizes Refunds of real property tax overpayments erroneously collected	<b>S.1555</b> A.3833	Wright Townsend	Passed Senate 4/16 Passed Assembly 6/21	Vetoed 8/1 Veto Message #88
74 FOIL -- Requires web content for state entities to contain contact info for person responsible for FOIL requests	S.417 <b>A.1689</b>	DeFransisco Diaz	Passed Senate 5/31 Passed Assembly 2/26	Signed 7/3 Ch. 102

## D. CHAPTER INDEX

<b>Chap.</b>	<b>Bill No.</b>	<b>Subject</b>	<b>Page</b>
15	A.4868-B	Flood Assessment Relief Act of 2007	10, 15
35	S.3415	Otsego County; 2007 Budget Recalculation	14
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