



Thomas H. Mattox
Commissioner of
Taxation and Finance

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

Joseph K. Gerberg
ORPTS Legal Unit Manager

W.A. HARRIMAN CAMPUS
ALBANY, NY 12227
Tel. (518) 474-8821 Fax (518) 474-3657
www.orps.state.ny.us

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SUMMARY OF 2010 REAL PROPERTY TAX LEGISLATION

This document provides general summaries of the most noteworthy legislation enacted in 2010 related 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 fuller and more authoritative account of what these new laws do, the best resource is, of course, the laws themselves. As used herein, “ORPTS” means the Office of Real Property Tax Services, and “RPTL” means the Real Property Tax Law, unless otherwise indicated.

I. ASSESSMENT ADMINISTRATION

ORPS-DTF Merger

- Chapter **56**, Part W (A.9706-C) ▪ RPTL §§200, 200-a, 201, 200, 203, etc.; Tax Law §170

Chapter **56**, Part W, merged the Office of Real Property Services with the Department of Taxation and Finance (DTF). ORPS became a division of DTF known as the “Office of Real Property Tax Services” under the leadership of a Deputy Commissioner appointed by the Governor and reporting to the Commissioner of Taxation and Finance. The State Board of Real Property Services became a separate and independent entity within DTF named the “State Board of Real Property Tax Services.” The Board’s policy-making and administrative duties were reassigned to the Commissioner, but it remains responsible for the adjudication of complaints regarding tentative State equalization rates, tentative special franchise assessments, and tentative railroad ceilings, as well as the review of determinations by county equalization agencies. As part of the merger legislation, a law that had established special local disciplinary procedures for appointed assessors – including a hearing, a “just cause” standard, and a right of appeal to the State Board – was repealed (former RPTL § 324).

Assessment Disclosure

- Chapter **56** (A.9706-C), Part X, §§1-2 ▪ RPTL §§511(1)&(9), 1590(1)

Chapter **56**, Part X, provides that an assessing unit which maintains a website must post a copy of its tentative assessment roll either on its own website or on the county’s website, within 10 days after the roll is filed. In either case, a link to the online tentative roll must be prominently displayed on the assessing unit’s home page. Chapter 56 also provides that the

revaluation impact notices prescribed by RPTL § 511 (commonly known as “511 notices”) need not be issued when the prior year’s State equalization was 85 or higher. This is expected to ease the burden on assessing units which conduct revaluations on a regular basis. Note when the prior year’s rate was 85 or higher, an assessing unit conducting a revaluation may choose to issue 511 notices even though it would not be required do so.

Real Property Transfer Reports

- Chapter **56** (A.9706-C), Part X, §§3-7 ▪ RPTL §574(5); Real Property Law §333(1-e); Tax Law §§693, 1418

Chapter **56**, Part X, authorizes the implementation of a system to allow real property transfer data reported on Form RP-5217 to be reported to ORPTS electronically. It also permits the processing of the RP-5217 to be coordinated with the processing of Form TP-584, the DTF Real Estate Transfer Tax Return.

Aid for Cyclical Reassessments

- Chapter **56** (A.9706-C), Part Y ▪ RPTL §1573(1)&(2)

Chapter **56**, Part Y, replaced the former Annual and Triennial Aid programs with a new Aid for Cyclical Reassessments (ACR) program. To be eligible for this aid, assessing units must commit to a plan that calls for full value reassessments to be conducted in at least the first and last years of the plan – but no less than once every four years – and for inventory to be collected at least once every six years. Though the program is subject to the availability of funding, the law authorizes payments of up to \$5 per parcel in the year of a full reappraisal with additional payments of up to \$2 in interim years.

Dog Damage

- Chapter **59** (A.9709-C), Part T, §21-a; ▪ Agriculture and Markets Law §125 (repealed)

For some time, when a claim would arise for indemnification for damage caused by a dog to a domestic animal, assessors were required to investigate the matter and report the amount of damage sustained. However, the law which gave assessors this duty – section 125 of the Agriculture and Markets Law – has been repealed by Chapter **59**. As a result, assessors will no longer have any responsibilities in relation to dog damage claims. No other governmental official was given this responsibility, so if a dog damage issue should arise in the future, the parties involved will have to resolve it privately.

2. EXEMPTION ADMINISTRATION

Agriculture; Newly-planted Orchards and Vineyards

- Chapter **229** (A.915-A) ▪ Agriculture and Markets Law §305(7)

Chapter **229** seeks to simplify the administration of the exemption for newly-planted orchards and vineyards (Agriculture and Markets Law §305(7)) by providing that the portion of the value of the land eligible for the exemption shall be determined based on the average per acre assessment of all agricultural land of the specific tax parcel. This change essentially eliminates

the prior requirement of remapping after each annual planting of new or replacement fruit trees or vines because it is no longer necessary for the assessor to ascertain the exact agricultural assessment valuation of the particular site within the farm parcel where the new or replacement trees or vines have been planted.

Solar/Wind/Farm Waste Energy Systems; Extender

- Chapter **366** (A.10875) ▪ RPTL §487(5)(b)

Chapter **366** changes the construction deadline from January 1, 2011 to January 1, 2015 for the local option exemption program for solar, wind and farm waste energy systems.

STAR; Receipts for Applications

- Chapter **6** (A.1808) ▪ RPTL §425(6)(a)

Chapter **6** provides that if a STAR applicant requests a receipt from the assessor as proof that the application has been submitted, the assessor shall provide such receipt. If the request is made by other than personal request, the applicant must provide the assessor with a self-addressed postpaid envelope in which to mail the receipt. There is no official receipt form; a date-stamped copy of the application will suffice.

STAR (Basic); \$500,000 Income Limit

- Chapter **57** (A.9710-D), Part FF ▪ RPTL §425(3)(b-1); Tax Law §171-u

Chapter **57** provides that for assessment rolls used to levy school taxes for the 2011-12 and subsequent school years, in order for a parcel to be eligible for the Basic STAR exemption, its “affiliated income” must be no greater than \$500,000, as determined by the Department of Taxation and Finance pursuant to section 171-u of the Tax Law. For the 2011-12 school year, the determination of “affiliated income” (the combined income of all owners, and spouses of owners, who primarily reside on the premises) is based upon the 2009 income tax year; with each subsequent school year this standard will be advanced by one year.

Empire Zone Tax Credit; Charges for Local Benefits

- Chapter **57** (A.9710-D), Part R, §13 ▪ Tax Law § 15(e)

Chapter **57** includes a series of provisions to clarify the expiring Empire Zone program. One of those provisions clarifies that the State tax credit available under the Empire Zone program does not apply to a “charge for local benefits” when the property subject to the charge is limited to the property that benefits from the charge, or when the amount of the charge is determined by the benefit to the property assessed, or when the improvement for which the charge is assessed tends to increase the property value. This enactment does not impact the real property tax exemption authorized under RPTL section 485-e.

Volunteer Fire and Ambulance Workers; Clinton County

- Chapter **392** (S.5868) ▪ RPTL §466-j

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 392 authorizes Clinton County to offer such a program as well, bringing the total number of counties with such programs to 29. They are: Albany, Cattaraugus, Chautauqua, Clinton, 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.

Retroactive Exemptions for Specific Properties

In a number of assessing units, the assessor has been authorized to accept an exemption application after taxable status date for a parcel owned by a named nonprofit or governmental entity. In many cases the entity acquired the property after taxable status date, though in other 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 appears on page 10 below and is posted online at <http://www.orps.state.ny.us/legal/10bills.htm>.

3. TAX COLLECTION AND ENFORCEMENT

Agreements for Collection of Taxes by County Treasurer

- Chapter 56 (A.9706-C), Part EE, § 4 ▪ RPTL § 578(2)

Chapter 56 allows the legislative body of a county to enter into a municipal cooperative agreement with the governing body of a city, town, village or school district in the county under which the County Treasurer would collect taxes on behalf of that city, town, village or school district. Such an agreement may provide that the County Treasurer and the local tax collecting officer may both collect taxes concurrently, or it may provide that the County Treasurer shall have the sole and exclusive authority to collect taxes on behalf of the city, town, village or school district. Either type of agreement must be approved by a majority vote of each affected governing body.

Electronic Issuance of Tax Receipts

- Chapter 365 (A.10869) ▪ RPTL §955(3-a) ▪ Approval Message # 20

Chapter 365 provides that when a real property tax payment has been made from an escrow account, a receipt for a tax paid to a city, town or village may be furnished electronically where (1) the taxpayer has requested an electronic receipt and (2) the city, town or village has adopted a local law providing for the issuance of such receipts. Prior to the enactment of this legislation, collecting officers were not authorized to furnish property tax receipts in electronic form. Note that this legislation does not impact receipts for taxes paid to school districts or counties, or for taxes paid by property owners directly rather than through escrow accounts.

Extension of Redemption Period for Servicemembers

- Chapter 516 (S.6041-A) ▪ RPTL §§ 1113, 1138(1)(g), 1184(7-a) ▪ Approval Message # 26

Chapter 516 gives tax districts a local option to establish a redemption period of four or five years for “residential real property for certain persons deployed by the military” (generally

meaning those who have been ordered to active military duty, not including training, for at least six months, or who were killed in action while activated). The standard redemption period under Article 11 is two years (RPTL § 1110), though it may be extended to three or four years for residential and farm property at local option (§ 1111). The legislation also authorizes the waiver of interest and penalties imposed pursuant to RPTL § 1184 on the installment payments of delinquent taxes by a servicemember.

4. MISCELLANEOUS

State Budget; Real Property Tax-Related Appropriations

- Chapters **50**, **53** and **55** (A.9700-D, A.9703-C and A.9705-D)

Chapter **50** enacts the 2010-11 Public Protection and General Government Budget, which, among other things, appropriates \$189.74 million for payments of taxes on taxable state lands under RPTL 532-546 (p.284). Chapter **53** enacts the 2010-11 Education, Labor and Family Assistance Budget, which, among other things, appropriates \$3.273 billion to pay for tax relief under the STAR program (p.94). Chapter **55** enacts the 2010-11 Transportation, Economic Development and Environmental Conservation Budget, which among other things, appropriates \$38.53 million to fund ORPTS programs (pp.477-479) under the budget of the Department of Taxation and Finance.

Legislation of Local Interest

Enactments that are primarily of local interest include the following:

- Legislation addressing issues in Oneida and Madison Counties related to the taxable status of Oneida Indian Nation property has been extended by three years (Chap. **144**).
- The City of Schenectady has been authorized once again to conduct tax lien sales, and the tax lien sale provisions applicable to Erie County have been updated (Chaps. **301, 431**).
- The calculation of Adjusted Base Proportions has been “capped” for the 2010 assessment rolls of Nassau County (1%), the Approved Assessing Units in Nassau County (1% if a local law, ordinance or resolution so providing is adopted), and New York City (2.5%) (Chaps. **267, 273, 546**).
- The authority of Nassau County and the Town of Hempstead to make payments in lieu of taxes on certain properties has been extended (Chaps. **248, 255**).
- The tax abatement programs for qualifying commercial properties in New York City have been extended, as has the City’s multiple dwelling exemption (Chaps. **22, 306, 524**).
- The North Country Power Authority has been created to deliver lower cost electricity to St. Lawrence and Franklin Counties and possibly other areas; the Authority’s property will be exempt from taxation but subject to PILOT provisions (Chap. **533**).

GOVERNOR'S APPROVAL AND DISAPPROVAL MESSAGES

APPROVAL MESSAGES:

- # 20: Electronic RPT Receipts
- # 26: Extension of Redemption Period for Servicemembers

APPROVAL MEMORANDUM - No. 20 Chapter 365

MEMORANDUM filed with Assembly Bill Number 10869, entitled:

"AN ACT to amend the real property tax law, in relation to providing tax receipts electronically"

APPROVED

Under Real Property Tax Law ("RPTL") Section 955(3), a collecting officer must deliver or mail a receipt to a mortgager for whom a real property tax escrow account is maintained. This bill would create a new RPTL Section 955(3-a) to require a collecting officer to deliver or mail the receipt required under RPTL Section 955(3) unless a taxpayer requests to receive such receipt electronically. Upon such a request, the collecting officer would be required to make an electronic receipt available to the taxpayer. The collecting officer would be required to notify all taxpayers that the availability of electronic receipts does not preclude a taxpayer from electing to receive a copy of his or her tax receipt in the mail or in person. The electronic receipt provision would only apply only to a city, town, or village which elects by local law to provide such electronic receipts.

I strongly support the modernization of the State's real property tax system, and the greater use of electronic means to bring that about. I commend the sponsors for taking a step in this direction. Nonetheless, there is much more that could be done in this area, and I urge the Legislature to adopt additional measures towards this important goal.

There are a number of ways in which the idea at the heart of this bill could be expanded. First, the bill authorizes only cities, towns and villages to issue electronic receipts, but not counties or school districts. School taxes represent the majority of the local property tax burden. They are paid separately from other property taxes in most of the State (generally in September, while other property taxes are commonly paid in January). There is no good reason why school district taxes should be treated differently from city, town or village taxes with respect to the issuance of electronic receipts.

Second, while the bill amends RPTL Section 955 to permit electronic receipts, that section only applies to the subset of property tax receipts that are issued for property taxes paid through an escrow account. Approximately 50% of property tax bills are paid through escrow accounts and the remainder are paid by taxpayers directly. In such cases, RPTL Section 986, which does not provide for electronic receipts, would govern. That provision, however, is not addressed in this bill.

Third, this bill would permit electronic delivery of property tax receipts in certain instances, while continuing to require regular mail or delivery of real property tax bills. The latter is also ripe for use of e-billing and e-receipts.

There is, in short, much that can be done to modernize our real property tax system. This bill, however, is a good start, and I am pleased to enact it into law.

The bill is approved.

MEMORANDUM filed with Senate Bill Number 6041-A, entitled:

"AN ACT to amend the real property tax law, in relation to redemption of certain property owned by persons deployed by the United States military"

APPROVED

Real Property Tax Law (RPTL) Article 11, known as the "Uniform Delinquent Tax Enforcement Act," sets forth procedures applicable to most tax districts for the enforcement of the collection of delinquent taxes. A tax district, generally speaking, is a county, a city other than a city for which a county enforces delinquent taxes, a village other than a village for which a county enforces delinquent taxes, or a town in a county in which towns enforce delinquent taxes (e.g., the towns in Westchester County). A delinquent tax is an unpaid tax, special ad valorem levy, special assessment or other charge imposed upon real property by or on behalf of a municipal corporation or special district.

RPTL Article 11, Title 2 governs redemption, generally, and provides that real property subject to a delinquent tax lien may be redeemed by payment to the enforcing officer, on or before the expiration of the redemption period, of the amount of the delinquent tax lien or liens. Redemption affords a property owner the opportunity to pay any delinquent taxes and remove the real property subject to the delinquent tax lien from the tax foreclosure process. Currently, the standard redemption period under Article 11 is two years (RPTL Section 1110); at local option, it may be extended to three or four years for residential and farm property (RPTL Section 1111).

This bill adds a new Section 1113 to RPTL Article 11 to allow tax districts to establish a redemption period of four or five years for "residential real property for certain persons deployed by the military." I am approving the bill because I concur that tax districts should have the option to accommodate their resident military personnel with respect to the redemption of real property subject to the tax foreclosure process. However, there are two problems with the bill, as to which this message seeks to provide clarification. I also urge the sponsors to address these issues in future legislation in order to minimize confusion and variation in the implementation of the legislation throughout the State.

The bill is written in terms of "residential property for certain persons deployed by the military." Thus, new RPTL Section 1113(2) provides that "(a) tax district may adopt a local law without referendum increasing the redemption period for residential property for certain persons deployed by the military to four or five years after lien date." It is unclear what "property for a person" means, and what kind of connection a person deployed by the military must have relative to property in order for it to qualify for the special treatment contemplated by this bill. The best and most obvious interpretation is that a person deployed by the military must own the property sought to be redeemed. Indeed, such a reading is consistent with the title of the bill, which refers to property "owned by" persons deployed by the military. Any connection with real property other than ownership would be too tenuous.

The bill does not require persons deployed by the military to file an application for an extension of the redemption period. Rather, it seems to put the onus on the enforcing officer to grant extensions sua sponte after considering the information appearing on the applicable tax roll and any relevant information submitted by the assessor, by the owner, or by any other person with an interest in a parcel. But a tax roll typically contains no information that would indicate whether someone is a person deployed by the military, and assessors on their own are unlikely to have reliable data relevant to that determination. Indeed, the only time an enforcing officer would know anything about the military status of a property-owner would be if a person deployed by the military or a relative has come forward to demonstrate that fact. The most sensible way for this to occur in a consistent and timely manner would entail some kind of established application procedure. I therefore encourage any tax district that enacts a local law pursuant to this legislation to include in such law a process for accepting applications on which to base the extension of its redemption period.

Notwithstanding these issues, this bill obviously serves a laudable purpose. It will help persons deployed by the military deal with their property tax payment obligations in an orderly way. Last year, the Legislature authorized Suffolk County to extend its redemption period for such persons. This bill, appropriately, makes the same authorization applicable to a larger portion of the State.

The bill is approved.

DISAPPROVAL MESSAGES:

6790: State Board to include a member from New York City

VETO MESSAGE - No. 6790

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

Senate Bill Number 4260-A, entitled: "AN ACT to amend the real property tax law, in relation to designating one person of the state board as a person from New York City"

NOT APPROVED

Real Property Tax Law ("RPTL") Section 200 establishes the State Board of Real Property Tax Services (the "State Board"). The State Board consists of five members appointed by the Governor by and with the advice and consent of the Senate. Of these five members, one person must be an individual actively engaged in the commercial production for sale of agricultural crops, livestock and livestock products of an average gross sales value of \$10,000 or more. The Governor designates one of the members as the Chair, who serves at the pleasure of the Governor. The members of the State Board are appointed for terms of eight years.

The bill would amend RPTL Section 200 to provide that one of the five State Board members appointed by the Governor must be a representative from New York City who is knowledgeable in real property tax procedures and practices of New York City and who is familiar with the operational procedures of the City's Department of Finance with respect to real property assessments and taxation.

The sponsors state that New York City is the single largest assessing unit in the State and contains the most diverse properties. The sponsors reason that a representative from New York City would provide the State Board with valuable insight and input with respect to the City's complex assessment process, such as with respect to the assessment of condominiums and cooperatives. Implicit in the bill is the assumption that the State Board needs a New York City representative to ensure the board has an adequate understanding of the unique aspects of property assessment in the City.

While it is true that New York City's assessment system is exceptionally complex, that system is essentially self-administered, and the State Board has no direct role in it. Indeed, the primary responsibilities of the State Board to determine the final special franchise value, special franchise assessment, railroad ceiling, state equalization rate or any other equalization product for which a complaint has been filed have no bearing on the assessments in New York City. Further, while the State Board already has a substantial familiarity with New York City's assessment system, it rarely applies that particular knowledge when carrying out its duties relative to the City. Thus, for example, when the State Board in 2009 and 2010 heard several special franchise complaints involving Consolidated Edison property in New York City, resolution of the complaints did not require any specialized knowledge of New York City's assessment procedures, but was based on the application of valuation principles for utility property a matter already within the competence of the State Board. Accordingly, it is unclear to me how a State Board member with expertise in the practices and procedures of New York City's assessment system would actually improve the decision-making of the State Board.

Property taxes are currently a major source of public discontent nearly everywhere in the State except New York City, where the existence of a local income tax helps to keep residential property taxes relatively low. For this reason, there is no more need for a representative of New York City on the State Board than there is for one from Long Island, the Niagara Frontier, the North Country, or any other region. But including representatives of any of these regions on the State Board would be misguided; the work of the State Board, which serves the interest of the State as a whole with respect to the administration of property taxes, would devolve into parochialism. Based on these considerations, I am opposed to a local residency requirement for membership on the State Board, which has statewide responsibilities.

The bill is disapproved.

2010 RPT Related Bills of Interest -- Passed Both Houses -- Final Status (Count = 47)

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
RPS Departmental / Governor's Program / Budget Bills:				
1 Budget Bill -- PPGG, ORPS/DTF merger, Assess. Disclosure & Aid revisions, e-5217 process, & Co. Tax Collection agreements (see Parts W, X, Y, and Sec. 4 of Part EE)	S.6606-b A.9706-c	Budget Bill Budget Bill	Passed Senate 6/21 Passed Assembly 6/18	Signed 6/22 Ch. 56
2 Budget Bill -- TEDEC, includes new Excelsior Jobs Program, with RPT credit provisions , and repeal of assessors' dog damage roles (see Part MM (pp. 67-68) & Sec. 21-a of Pt. T)	S.6609-b A.9709-c	Budget Bill Budget Bill	Passed Senate 6/21 Passed Assembly 6/18	Signed 6/22 Ch. 59
3 Budget Bill -- Revenue Plan, includes STaR exemption denial if "affiliated income" is over \$500K in and after '11/'12 (Part FF)	S.6610-c A.9710-d	Budget Bill Budget Bill	Passed Senate 8/3 Passed Assembly 7/1	Signed 8/11 Ch. 57
4 Budget Bill -- ELFA, requires avg.-need school districts to use at least 50% of certain aid for RPT relief (see Part A, Sec. 25-b)	S.6607-b A.9707-c	Budget Bill Budget Bill	Passed Senate 6/28 Passed Assembly 6/28	Vetoed 7/7 Veto Message #16
Other RPT Related Bills:				
5 Ag. Assessment -- Newly Planted Orchards/Vineyards, amount to be exempted based on the average value for the parcel	S.5501 A.915-a	Valesky DelMonte	Passed Senate 6/14 Passed Assembly 2/1	Signed 7/30 Ch. 229
6 Exemption -- 1 Property, RPTL Sec. 406 (Putnam County, T. of Carmel)	S.8031 A.10779	Leibell Galef	Passed Senate 6/24 Passed Assembly 6/22	Signed 8/13 Ch. 362
7 Exemption -- 1 Property, RPTL Sec. 406 (T. of Ramapo, 35 Post Rd., T. of Ramapo)	S.5339-a A.7753-a	Morahan Rabbitt	Passed Senate 6/3 Passed Assembly 3/8	Signed 7/30 Ch. 235
8 Exemption -- 1 Property, RPTL Sec. 406 (T. of Ramapo, 105 Orange Turnpike, T. of Ramapo)	S.7108 A.7774-a	Morahan Rabbitt	Passed Senate 6/10 Passed Assembly 3/8	Signed 7/30 Ch. 236
9 Exemption -- 1 Property, RPTL Sec. 406 (T. of Ramapo, 93 Orange Turnpike, T. of Ramapo)	S.7107 A.7776-a	Morahan Rabbitt	Passed Senate 6/3 Passed Assembly 3/8	Signed 7/30 Ch. 237
10 Exemption -- 1 Property, RPTL Sec. 406 (T. of Ramapo, Route 17, T. of Ramapo)	S.5906 A.7777-a	Morahan Rabbitt	Passed Senate 2/22 Passed Assembly 6/15	Signed 7/30 Ch. 289
11 Exemption -- 1 Property, RPTL Sec. 420-a (Bethel A.M.E. Church, C. of Schenectady)	S.946-a A.2900-a	Farley Tedisco	Passed Senate 6/18 Passed Assembly 6/16	Signed 8/13 Ch. 317
12 Exemption -- 1 Property, RPTL Sec. 420-a (Congregation Mesifita Beth Shraga , T. of Ramapo)	S.5342-a A.7924-a	Morahan Zebrowski	Passed Senate 6/25 Passed Assembly 6/22	Signed 8/13 Ch. 335
13 Exemption -- 1 Property, RPTL Sec. 420-a (First United Methodist Church of Roosevelt, T. Hempstead)	S.5760-a A.6117-a	Fuschillo Hooper	Passed Senate 3/1 Passed Assembly 3/8	Signed 3/30 Ch. 33
14 Exemption -- 3 Properties, RPTL Sec. 420-a (Gibson Meeting Halls, Inc., T. of Hempstead)	S.6694-b A.6241-c	Skelos Barra	Passed Senate 6/25 Passed Assembly 6/24	Signed 8/13 Ch. 326
15 Exemption -- 1 Property, RPTL Sec. 420-a (House of Refuge Apostolic Church, T. of Ossining)	S.8114 A.11396	Oppenheimer Rules (Galef)	Passed Senate 6/22 Passed Assembly 6/29	Signed 8/13 Ch. 414

	<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
16	Exemption -- 1 Property, RPTL Sec. 420-a (Lighthouse Mission, Inc., T. of Brookhaven)	S.6139-a A.10316-a	Foley Murray	Re-Passed Senate 6/23 Passed Assembly 6/24	Signed 8/13 Ch. 395
17	Exemption -- 1 Property, RPTL Sec. 420-a (Long Isl. Progressive Missionary Baptist Churches, Babylon)	S.6975-a A.10025-a	Fuschillo Sweeney	Passed Senate 6/17 Passed Assembly 6/15	Signed 8/13 Ch. 352
18	Exemption -- 1 Property, RPTL Sec. 420-a (Long Island Teen Challenge, T. of Babylon)	S.7386-a A.10512-a	Fuschillo Sweeney	Passed Senate 6/21 Passed Assembly 6/15	Signed 8/13 Ch. 360
19	Exemption -- 1 Property, RPTL Sec. 420-a (Manhattan Youth Recreations & Resources, Inc., NYC)	S.6997-a A.9955	Squadron Silver	Passed Senate 4/7 Passed Assembly 3/8	Signed 4/28 Ch. 66
20	Exemption -- 1 Property, RPTL Sec. 420-a (New Creation in Christ Ministries, Inc., C. of Schenectady)	S.1260-b A.8199-b	Farley Amedore	Passed Senate 6/24 Passed Assembly 6/23	Signed 8/13 Ch. 338
21	Exemption -- 1 Property, RPTL Sec. 420-a (Our Lady of Carmel Society of Rosebank, C. of New York)	S.5953-a A.8978-a	Savino Hyer-Spencer	Re-Passed Senate 6/28 Passed Assembly 6/30	Signed 8/13 Ch. 393
22	Exemption -- 1 Property, RPTL Sec. 420-a (Pilgrim Wesleyan Church, T. of Ramapo)	S.7046 A.9748	Morahan Jaffee	Passed Senate 6/24 Passed Assembly 6/15	Signed 7/30 Ch. 247
23	Exemption -- 3 Properties, RPTL Sec. 420-a (S.N. Services Corp., T. of Hempstead)	S.7202-a A.10050-a	Skelos Weisenberg	Passed Senate 6/30 Passed Assembly 6/24	Signed 8/13 Ch. 353
24	Exemption -- 1 Property, RPTL Sec. 420-a (Tabernacle of New Hope, C. of Schenectady)	S.6766 A.9827	Farley Amedore	Passed Senate 6/25 Passed Assembly 6/30	Signed 8/13 Ch. 403
25	Exemption -- 1 Property, RPTL Sec. 420-a (Union Graduate College, C. of Schenectady)	S.1172 A.3336	Farley Tedisco	Passed Senate 2/22 Passed Assembly 6/24	Signed 8/30 Ch. 456
26	Exemption -- 1 Property, RPTL Sec. 420-b (Community Outreach Center, T. of Ramapo)	S.7045 A.9746	Morahan Jaffee	Passed Senate 6/24 Passed Assembly 6/15	Signed 8/13 Ch. 347
27	Exemption -- 1 Property, RPTL Sec. 420-b (Greater Utica Community Food Resources, Inc., C. of Utica)	S.6976 A.9979	Griffo Destito	Passed Senate 6/22 Passed Assembly 6/15	Signed 8/13 Ch. 351
28	Exemption -- 1 Property, RPTL Sec. 420-b (Time Out Club Development Corp., T. of Hempstead)	S.7404 A.9511-a	Hannon Hooper	Passed Senate 6/25 Passed Assembly 6/15	Signed 7/15 Ch. 187
29	Exemption -- Solar, Wind, and Farm Waste Energy systems, extends to systems constructed prior to January 1, 2015	S.7730 A.10875	Flanagan Magee	Passed Senate 6/30 Passed Assembly 6/2	Signed 8/13 Ch. 366
30	Exemption -- STaR, Requires Assessors to Provide Receipts for Applications on Request	S.3087 A.1808	Valesky Morelle	Passed Senate 2/22 Passed Assembly 2/8	Signed 3/16 Ch. 6
31	Exemption -- Volunteer Fire/Ambulance Members, Clinton Co., authorizes a 10 % exemption, w/o \$ limit (adds RPTL 466-j)	S.5868 A.8934	Little Duprey	Passed Senate 6/22 Passed Assembly 6/24	Signed 8/13 Ch. 392
32	Local Government Laws -- directs the Law Review Commission to study and make recommendations for revisions by 12/1/2011	S.264-a A.699-a	Little Hoyt	Passed Senate 6/18 Passed Assembly 2/1	Vetoed 8/30 Veto Message #6772
33	Nassau County Provisions -- Limits adjustment of Article 18 Current Base Proportions to one percent on 2010 rolls	S.7366-a A.10835-a	Johnson, C. Weisenberg	Passed Senate 6/22 Passed Assembly 6/15	Signed 7/30 Ch. 267

	<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
34	Nassau Co. Provisions -- Long Beach, Glen Cove, & AAU Villages, allows 1% limit on Art.19 CBP adjustments on '10 rolls	S.8126 A.11237	C. Johnson Weisenberg	Passed Senate 6/24 Passed Assembly 6/15	Signed 7/30 Ch. 273
35	Nassau Co. Provisions -- extends PILOTs by the County on Lido Beach - Point Lookout Parkland (amds. Ch. 846 of 1970)	S.6432 A.9750	Skelos Weisenberg	Passed Senate 6/29 Passed Assembly 6/28	Signed 7/30 Ch. 248
36	Nassau Co. Provisions -- extends PILOTs by T. of Hempstead on Lido Beach – Pt. Lookout Parkland (amds. Ch. 821 of 1970)	S.7840 A.10049	Skelos Weisenberg	Passed Senate 6/30 Passed Assembly 6/28	Signed 7/30 Ch. 255
37	New York City Provisions -- Certain Private Dwellings, extends RPTL Sec. 421-b project completion timeframe to 7/1/2011	S.7454 A.10599	Savino Lopez, V.	Passed Senate 6/3 Passed Assembly 7/1	Signed 9/17 Ch. 524
38	New York City Provisions -- extends Rent Abatement for certain Commercial properties (RPTL §§ 499-a,c,d)	S.7135 A.10241	Squadron Silver	Passed Senate 3/29 Passed Assembly 3/26	Signed 3/29 Ch. 22
39	New York City Provisions -- extends Commercial Expansion Program (CEP) for 4 yrs. (Amds. RPTL §§ 499-aa and 499-cc)	S.8173 A.11279	Krueger Gottfried	Passed Senate 6/22 Passed Assembly 6/29	Signed 7/30 Ch. 306
40	New York City Provisions -- Limits the change in adjusted base proportions to 2.5% for fiscal year '11	S.8083 A.11376-a	Krueger Rules (Farrell)	Passed Senate 6/15 Passed Assembly 6/24	Signed 10/1 Ch. 546
41	North Country Power Authority, includes exemption of props. acquired but subject to PILOTs (St. Lawrence & Franklin Cos.)	S.2813-c A.6694-d	Aubertine Russell	Re-Passed Senate 6/28 Passed Assembly 6/28	Signed 10/1 Ch. 533
42	Oneida Indian Nation RPT Depository Fund extender, Ch. 521 of 2005 provisions extended to June 30, 2012	S.7188 A.10297	Griffo Destito	Passed Senate 5/12 Passed Assembly 6/1	Signed 6/29 Ch. 144
43	State Board composition -- Requires one member to be a current resident of NYC w/ knowledge of RPT in NYC	S.4260-a A.1478-a	Krueger Wright	Passed Senate 3/8 Passed Assembly 6/14	Vetoed 8/30 Veto Message #6790
44	Tax Collection -- Authorizes issuance of Electronic Receipts, pursuant to taxpayer option (Amds. RPTL Sec. 955)	S.7677 A.10869	Oppenheimer Galef	Passed Senate 6/17 Passed Assembly 5/24	Signed 8/13 Ch. 365 Approval Memo. #20
45	Tax Enforcement -- Allows redemption of foreclosed properties where owner is a military member who was deployed overseas	S.6041-a A.8641-c	Foley Espaillat	Re-Passed Senate 6/18 Passed Assembly 6/24	Signed 9/17 Ch. 516 Approval Memo. #26
46	Tax Enforcement -- C. of Schenectady, Authorization for sale of delinquent tax liens to private parties	S.7738-a A.10978-a	Farley Amedore	Passed Senate 6/30 Passed Assembly 7/1	Signed 7/30 Ch. 301
47	Tax Enforcement -- Erie County Tax Act amendments, Increases Costs recoverable by the County	S.8324 A.7385-a	Stachowski Gabryszak	Passed Senate 6/25 Passed Assembly 3/23	Signed 8/30 Ch. 431

2010 FOIL/Public Officers Law Related Bills of Interest – Final Status (Count = 9)

1	Allows open meetings to be recorded, broadcast, webcast, and photographed (subject to rules of the affected public bodies)	S.3195-b A10093	Valesky Destito	Passed Senate 3/18 Passed Assembly 3/17	Signed 4/14 Ch. 43
2	Authorizes Courts to declare that a public body has violated the open meetings law or declare that actions taken are void	S.7054 A10196	Oppenheimer Destito	Passed Senate 3/18 Passed Assembly 3/17	Signed 4/14 Ch. 44
3	Prohibits Agencies from charging for FOIL requests made by State and Local agencies or the State Legislature	S.4812-a A.7471-a	C. Johnson Rosenthal	Passed Senate 6/18 Passed Assembly 6/23	Vetoed 7/30 Veto Message #6725

	<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
4	Prohibits and Criminalizes use by certain public officers and employees of State property or resources for private business	S.6439 A.9559	Squadron Silver	Passed Senate 1/20 Passed Assembly 1/20	Signed 2/12 Ch. 1
5	Requires Agencies to post reports on-line, and mail notice of web address and contact info to legislators for getting printed copies	S.7805 A.650-a	Squadron Kavanaugh	Passed Senate 6/22 Passed Assembly 6/24	Vetoed 8/30 Veto Message #6796
6	Requires public bodies to make all reasonable efforts to ensure that meetings are in an adequate facility for public attendance	S.4284 A.5873	Valesky Pretlow	Passed Senate 3/18 Passed Assembly 3/17	Signed 4/14 Ch. 40
7	Requires Secretary of State to compile & report info on State Boards (Adds § 100-a to the Executive Law)	S.7369-a A.10052-a	C. Johnson Paulin	Passed Senate 6/24 Passed Assembly 6/23	Vetoed 9/18 Veto Message #6807
8	Expands protection of Technology Assets used to maintain Public Information (CSCIC Dept. Bill #130)	S.6058 A.8531-a	Adams Destito	Passed Senate 5/12 Passed Assembly 3/11	Signed 7/7 Ch. 154
9	Requires a study and report on methods to modernize info. collection, retention and dissemination practices of Agencies	S.7865-a A.9502-a	Stachowski Magnarelli	Re-Passed Senate 7/1 Passed Assembly 7/1	Vetoed 10/1 Veto Message #6829

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