

SUMMARY OF
2004
REAL PROPERTY TAX LEGISLATION



STATE BOARD OF REAL PROPERTY SERVICES

Ifigenia T. Brown, Chairwoman
John M. Bacheller
Frank B. Cernese
Michael Joseph, Jr.
Marinus "Dutch" Rovers

Thomas G. Griffen, Executive Director

STATE OF NEW YORK
GEORGE E. PATAKI, GOVERNOR

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NEW YORK STATE BOARD OF REAL PROPERTY SERVICES

Office of Counsel
Richard J. Sinnott, Counsel

Compiled and Edited by
Joseph K. Gerberg, Esq.

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This document provides a general summary of legislation enacted in 2004 relating to real property tax administration. The descriptions it contains are intended only as a source of general information about the major features of these 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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The terms “State Board” and “ORPS” as used herein refer to the New York State Board of Real Property Services and Office of Real Property Services, respectively. All statutory citations herein are to the Real Property Tax Law (RPTL), unless otherwise noted.

SUMMARY OF 2004 REAL PROPERTY TAX LEGISLATION

A. OVERVIEW

This matrix presents an overview of the laws enacted in 2004 of potential interest from the standpoint of real property tax administration. A closer look at the most noteworthy items appears in *Highlights*, below.

Ch.	Subject	Bill No.	Date Signed	Effective Date	Statutory Reference ¹	Description
ASSESSMENT ADMINISTRATION						
85	Assessment Personnel Disclosure	A.10844	05/18	1/1/05	GML, §812, RPTL, §336	Revises the disclosure requirements for local assessment personnel; see <i>Highlights</i> , below, for details.
652	Correction of Errors	S.6538	10/26	Immediate	RPTL, §§ 554(7)(b), 556(10), 556-b(1),(4)	Simplifies process for correcting miscalculation of a partial exemption affecting multiple parcels, also modifies the interest due on corrected tax bills; see <i>Highlights</i> , below, for details.
654	County Tax Apportionment	S.6602	10/26	Immediate	RPTL, §844, 845	Allows county taxes to be apportioned using assessed values where the same equalization rates apply; see <i>Highlights</i> , below, for details.
685	Equalization Rate Challenges; Tax Recalculations	S.6604	11/03	Immediate	RPTL, §1218	Provides for recalculation of tax apportionment and special franchise assessments when a final State equalization is revised per court order; see <i>Highlights</i> , below, for details.

¹ Statutory abbreviations: RPTL = Real Property Tax Law. Also, AML = Agriculture and Markets Law; CPLR = Civil Practice Law and Rules; ECL = Environmental Conservation Law; EDPL = Eminent Domain Procedure Law; Educ. Law = Education Law; Exec. Law – Executive Law; GML = General Municipal Law; PAL = Public Authorities Law; PHL = Public Housing Law; PHFL = Private Housing Finance Law; POL = Public Officers Law; Pub Lands = Public Lands Law; RPL = Real Property Law; SAPA = State Administrative Procedure Act; SFL = State Finance Law; and Unconsol. = Unconsolidated

Ch.	Subject	Bill No.	Date Signed	Effective Date	Statutory Reference ¹	Description
637	Recreational Vehicles	S.5733	10/26	Retro to 9/17/03	RPTL, §102(12)(g)	Allows recreational vehicles used as permanent residences to be taxed as real property; see <i>Highlights</i> , below for details
57	RP-5217 Filing Fee	A.9557-B, Part B (pp. 7-9)	08/20	Applies to conveyances submitted for recording as of 9/1/04	RPL, §333 (1-e), (3)	Increases the fee for filing real property transfer reports (ORPS Form RP-5217) from \$50 to \$75 for residential and farm property, \$165 for all other property; see <i>Highlights</i> , below, for details.
655	State Aid for Assessment Equity	S.6603	10/26	Immediate	RPTL, §1573(2)	Lifts time limits from annual aid program and provides a 2008 sunset for triennial aid program; see <i>Highlights</i> , below, for details
633	State Aid for Inter-Municipal Cooperation	S.4924	10/26	Immediate	RPTL, §1573(3-a)	Extends State aid program for counties that provide certain services to assessing units; see <i>Highlights</i> , below, for details
733	Valuation date	S.6605	12/08	Applies to TSDs ² as of 1/1/05	RPTL, §§ 301, 302(4), 489-c(3), 489-cc(3)	Generally changes valuation date from January 1 of the current year to July 1 of the prior year; see <i>Highlights</i> , below, for details.
EXEMPTION ADMINISTRATION						
252	Ag Assessment; New Orchards and Vineyards	A.10115-C	7/27	Applies to TSDs as of 1/1/05	AML, §301(4)(i)	Expands the definition of “land used in agricultural production” in relation to newly planted orchards or vineyards; see <i>Highlights</i> , below, for details.
10	Ag Assessment; Newly Established Operations	A.9437	02/24	Immediate	AML, §301(4)(h)	Expands ability of newly established farm operations to qualify for agricultural assessments based on the annual gross sales value of their agricultural products; see <i>Highlights</i> , below, for details.

² TSD = Taxable status date

Ch.	Subject	Bill No.	Date Signed	Effective Date	Statutory Reference ¹	Description
646	Alternative Veterans Exemption; Status Changes	S.6376	10/26	Immediate	RPTL, §458-a(3)	Permits recipients to refile if changes occur that may affect the amount of their exemptions (Note: Refiling is still required if their service-connected disability rating changes)
753	Disability & Limited Income Exemption; School Age Children	A.11490	1/28/05	Immediate	RPTL, §459-c(4)	Provides a local option to allow the exemption where school age children reside on the premises; see <i>Highlights</i> , below, for details
632	RESCUE Program; Statewide expansion	S.3701-A	10/26	4/24/05	RPTL, §485-a	Makes the local option RESCUE program (residential-commercial urban exemption) available Statewide; see <i>Highlights</i> , below for details
469	STAR; Co-op Credits	A.9418-B	09/21	Applies to STAR admin as of 2004-05	RPTL, §425 (2)(k)(iii)	Expands the requirements pertaining to crediting STAR benefits in relation to co-ops; see <i>Highlights</i> , below, for details
473	Veterans Ex.; Global War on Terrorism	A.10417	09/21	1/1/05	RPTL, §458-a (1)(e),(2)(b)	Expands veterans exemption for recipients of the Global War on Terrorism Expeditionary Medal; see <i>Highlights</i> , below, for details
LOCAL INTEREST [<i>Legislation affecting only one or relatively few jurisdictions</i>]						
670	Albany (City); State Aid	S.7752	10/26	Immediate	Pub Lands, §19-a(2-a)	Revises payment schedule for State Aid payable to City of Albany on State-owned lands
323	Big Flats; Residency of Local Officials	S.6329-	08/10	Immediate	Town Law, §23, POL, §3	Provides that the assessor and certain of offices of the Town of Big Flats, Chemung County, do not have to be residents of the Town.
595	Dutchess County; interest on late taxes	S.6068	10/19	Retro to 9/22/03	L.2003, c.567	Technical amendment to L.2003, c.567
464	Fire/Ambulance Volunteers In Cattaraugus County	A.7443	09/21	Applies to TSDs as of 1/1/05	RPTL, §466-e	Authorizes partial exemption for fire/ambulance volunteers in Cattaraugus County; see <i>Highlights</i> , below, for details.

Ch.	Subject	Bill No.	Date Signed	Effective Date	Statutory Reference ¹	Description
395	Fire/Ambulance Volunteers In Lewis County	A.7250-A	08/17	Applies to TSDs on and after 1/1/05	RPTL, §466-e	Authorizes partial exemption for fire/ambulance volunteers in Lewis County; see <i>Highlights</i> , below, for details.
719	Fire/Ambulance Volunteers in Nassau County	S.6420A	11/24	Applies to TSDs as of 1/1/05	RPTL, §466-c; L.2003, c.177	Amends the existing exemption for volunteer fire/ambulance workers in Nassau County by removing the cap; see <i>Highlights</i> , below, for details.
341	Fire/Ambulance Volunteers In Oneida County	A.9684	08/10	Applies to TSDs as of 1/1/05	RPTL, §466-e	Authorizes partial exemption for fire/ambulance volunteers in Oneida County; see <i>Highlights</i> , below, for details.
705	Fire/Ambulance Volunteers in Schenectady County	S.6771	11/16	Applies to TSDs as of 1/1/05	RPTL, §466-e	Authorizes partial exemption for fire/ambulance volunteers in Schenectady County; see <i>Highlights</i> , below, for details.
708	Fire/Ambulance Volunteers in Schoharie County	S.6955	11/16	Applies to TSDs as of 1/1/05	RPTL, §466-e	Authorizes partial exemption for fire/ambulance volunteers in Schoharie County; see <i>Highlights</i> , below, for details.
648	Fire/Ambulance Volunteers in Suffolk County	S.6512-B	10/26	Applies to TSDs as of 1/1/05	RPTL, §466-c; L. 2002, c.450	Opens the volunteer fire/ambulance exemption in Suffolk County to co-op owners; see <i>Highlights</i> , below, for details.
9	Fire/Ambulance Volunteers In Suffolk County	A.9333	02/24	Applies to TSDs as of 1/1/05	RPTL, §466-c; L.2002, c.450	Amends the existing exemption for volunteer fire/ambulance workers in Suffolk County by removing the cap; see <i>Highlights</i> , below, for details. ³
399	Fire/Ambulance Volunteers In Westchester County	A.9657	08/17	Immediate	RPTL, §466-d; L.2003, c.142	Amends the existing exemption for volunteer fire/ambulance workers in Westchester County by removing the cap; see <i>Highlights</i> , below, for details.

³ This bill was the subject of a press release issued by the Governor's Office.

Ch.	Subject	Bill No.	Date Signed	Effective Date	Statutory Reference ¹	Description
502	Islip; Class Tax Rates	S.7670	09/21	Immediate	RPTL, §1903 (3)(a)(iv)	Provides that for purposes of taxes levied on the 2004 and 2005 rolls, the current base proportion of any class may not exceed its prior adjusted base proportion by more than two percent
689	Jamestown School District; Residential Investment Ex.	S.7117-A	11/03	Immediate	RPTL, §485-i	Authorizes a local option tax exemption for improvements to residential real property in the Jamestown City School District
43	Nassau County; Class Tax Rates	A.9801-A	04/26	Applies to levies on 2004 roll	RPTL, §1803-a, subd. (1)(m)	Provides that for purposes of taxes levied upon the 2004 roll of Nassau County, the current base proportion of any class may not exceed the 2003 adjusted base proportion of that class by more than two percent.
92	Nassau County; Class Tax Rates in Approved Assessing Units	S.7198	05/25	Immediate, applies to levies on 2004 roll	RPTL, §1903 subd. (3)(a)(v)	Provides that for purposes of taxes to be levied upon the 2004 assessment roll of an approved assessing unit in Nassau County, the current base proportion of any class may not exceed the adjusted base proportion of that class from the prior year by more than one percent.
33	Nassau County; Long Beach City School District	A.10158-A	04/13	7/1/04	Unconsol.	Rolls back a tax shift in the Long Beach City School District that was a byproduct of the 2003 Nassau County revaluation.
413	Nassau County; Zones Of Assessment	S.7483	08/24	Immediate; retroactive to 10/21/03	RPTL, §1801(j) <i>et al.</i>	Technical amendment to ensure that sewer and storm water charges imposed per L.2003, c.685, §4 will be allocated among the four classes per RPTL Article 18.
97	NYC; Class 2 Abatement Extender	A.9610-B	05/28	Immediate	RPTL, §467-a	Extends for three more years the partial tax abatement for residential co-ops and condos in Class 2 in NYC. ⁴

⁴ This bill was the subject of a press release issued by the Governor's Office.

Ch.	Subject	Bill No.	Date Signed	Effective Date	Statutory Reference¹	Description
636	NYC; Commercial Tax Incentives	S.5584	10/26	Immediate	RPTL, §489-cccc	Allows NYC Temporary Commercial Incentive Are Boundary Commission to reconvene in 2004
448	NYC; Exemption of Private Dwellings	A.10998-A	09/14	Immediate	RPTL, §421-b	Extends the exemption to certain owner-occupied multiple (3 or 4 unit) dwellings; precludes exemptions in certain cases
60	NYC; Homeowner Property Tax Rebates	S.6060-B, Part V (pp.84-88, 94)	08/20	Immediate	RPTL, §467-e	Authorizes NYC to adopt a local law granting property tax rebates to owners of one, two and three family homes and residential condos, and to tenant-stockholders of residential co-ops, subject to certain limitations.
526	NYC; Low-Income Housing Exemption	A.11788	09/28	Immediate	RPTL, §420-c	Technical amendment to Chapter 522
522	NYC; Low-Income Housing Exemption	A.11289	09/28	Immediate	RPTL, §420-c	Changes the ownership and financing requirements applicable to eligible low-income housing accommodations in NYC.
744	NYC; Multiple Dwelling Exemption	S.7404-A	12/15	Immediate	RPTL, §421-a(4)	Modifies the procedures for making application for this exemption
60	NYC; Payment of Real Property Taxes via EFT	S.6060-B Part T (pp.80-83)	08/20	Immediate	NYC Adm Code, §11-128	Authorizes NYC Dept. of Finance to accept, and in some cases require, real property tax payments by electronic funds transfer.
521	NYC; RP-5217 Filing Fee	A.11222	09/28	30 days after enactment	RPL, §333 (1-e), (3)	Restores filing fee for NYC transfers where the ORPS RP-5217 is not required.
225	NYC; Tax Arrears on Certain HDFC Properties	S.7239	07/27	Immediate	PHFL, §577-b	Expands conditions under which tax arrears may be forgiven on multiple dwellings owned by co-operatively owned Housing Development Fund Companies in New York City.

Ch.	Subject	Bill No.	Date Signed	Effective Date	Statutory Reference ¹	Description
30	Overburden Aid	S.5876	04/13	Immediate	SFL §54-c	Extends overburden aid to certain cities for one more year; <u>see also</u> , L.2004, c.50 (p.271-272), which appropriates funds for this purpose
364	Putnam County; Taxable State Land	S.2359-A	08/17	Applies to TSDs as of 1/1/07	RPTL, §532(d)	Provides that State land in Putnam County is taxable for all purposes. ⁵
412	Railroad Aid; Port Jervis Line	S.5526-B	08/24	Immediate	RPTL, §489-w	Enables certain local governments to receive State aid under L.2002, c.698 in relation to the Port Jervis Line; see <i>Highlights</i> , below, more for details
354	Rome; Residential Improvement Exemption	A.10389-B	08/10	Immediate	RPTL, §485-i	Allow the City of Rome to enact a partial and limited duration real property tax exemption for construction of residential properties.
177	Schenectady (City); Tax Lien Sales	S.7405	07/20	Immediate	Unconsol.	Authorizes the City of Schenectady to enter into a contract to sell delinquent tax liens to a private party, subject to certain conditions.
129	Southampton; 2004 Assessment Roll	A.10398-A	06/29	Immediate	Unconsol.	Extends time for Southampton taxpayers to apply for ag assessments on 2004 roll; makes related revisions to administrative review process.
550	Syracuse; Resident ¹ Improvement Ex	S.2832	10/05	Immediate	RPTL, §421-h	Establishes a local option exemption for capital improvements to residential buildings in Syracuse
374	Tonawanda; Special District Levies	S.7013-C	08/17	Immediate	Unconsol.	Authorizes Tonawanda to discontinue the use of certain parkland and impose special assessments for roads built therein
MISCELLANEOUS						
57	Aid to School Districts; Technical Provisions	A.9557-B Part C, §§4, 8 (pp.11-14)	08/20	Retro to 7/1/04	Educ. Law, §3602(1)(c), also §1950(5)(a)	Makes technical changes to conform the school aid calculation provisions to the provisions of RPTL §485(6), regarding PILOTs on tax-exempt nuclear power plants

⁵ This bill was the subject of a press release issued by the Governor's Office.

Ch.	Subject	Bill No.	Date Signed	Effective Date	Statutory Reference ¹	Description
577	Brownfield Tax Credit; Technical Amendments	S.7726, Pt. H, §4 (p.42)	10/05	Applies to taxable years as of 4/1/05	Tax Law, §22(a)	Clarifies the criteria for review of claims for the remediated brownfield tax credit that are based on PILOT payments
450	Eminent Domain; Notice to Owners	A.11167	09/14	1/12/05	EDPL, §§103(B-1), 202; RPTL, §202(1)(q)	Requires condemnors to provide notice of public hearings to “assessment record billing owners;” see <i>Highlights</i> , below, for details.
39	Empire Zones; Ag Cooperatives	S.4062-A	04/20	Applies to taxable years as of 1/1/04	GML, §957(h), Tax Law, §187-j	Allows an “agricultural cooperative” to qualify as a “locally owned business enterprise” in an Empire Zone and receive a credit against franchise tax liability, based upon its “eligible real property taxes”. ⁶
60	Empire Zones; Zone Designations	S.6060-B, Part O (p.42)	08/20	Immediate	GML, §969(a)	Continues the effectiveness of Empire Zones through 3/31/05
57	STAR; Cash Flow to School Districts	A.9557-B Part C, §44 (pp.34-35)	08/20	Retro to 7/1/04	Educ. Law, §3609-e	Modifies schedule for payments of STAR aid to school districts for the 2004-05 school year
53	State Budget; ORPS-related appropriations	A.9553-B	08/20	State fiscal year 2004-05	N/A	Education, Labor and Family Assistance Budget; includes approps to ORPS (pp.591-593) and to SED to pay STAR aid to school districts (p.44).

⁶ This bill was the subject of a press release issued by the Governor’s Office.

Ch.	Subject	Bill No.	Date Signed	Effective Date	Statutory Reference¹	Description
50	State Budget; RPT-related appropriations	A.9550-B	08/20	State fiscal year 2004-05	N/A	Public Protection and General Gov't Budget; includes appropriations for payments of taxes on certain State lands (pp.260-261), emergency financial ("overburden") aid to certain cities (pp.271-272; see also L.2004, c.30), payments to certain school districts to offset real property taxes (p.277), and payments to certain small gov'ts for unstated purposes (but seemingly intended to offset the cost of private forest tax exemptions; pp.279-280).
55	State Budget; Small Gov't Assistance	S.6055-B	8/20	State fiscal year 2004-05	N/A	Transportation, Econ Dev & Env Cons Budget, includes a provision at pp.533-534 clarifying which small gov'ts are entitled to the aid provided by Chap 50 at pp.279-280 for unstated purposes (but seemingly intended to offset the cost of private forest tax exemptions)
687	Subdivision Maps; Navigable Waters of the State	S.6973	11/03	Immediate	RPL, §334(2)	Requires that subdivision maps depicting lots contiguous to navigable waters of the State show the location of the riparian/littoral boundary line(s) of said lots.
TAX COLLECTION & ENFORCEMENT						
	N/A	N/A	N/A	N/A	N/A	<i>No legislation was enacted in 2004 that generally affects collection or enforcement issues</i>

B. HIGHLIGHTS

A closer look at the most noteworthy legislative enactments of 2004 from the standpoint of real property tax administration appears below.

ASSESSMENT ADMINISTRATION

Assessment Personnel Disclosure

Chapter 85 amends section 812 of the General Municipal Law (GML) and section 336 of the Real Property Tax Law (RPTL), to modify the financial disclosure requirement that was imposed upon local assessment personnel by Chapter 548 of the Laws of 2003.

The new law streamlines the disclosure requirement, both in terms of who must file and what must be disclosed. Previously, all assessors in all assessing units had to annually file the statement of financial disclosure prescribed by Article 18 of the GML. Now, by virtue of Chapter 85, the full GML form is required only in larger assessing units and in others that have opted to require its use. Elsewhere, low-paid assessors need not file at all and all others must file a streamlined form.

More specifically, under the new law, assessors must file the full GML form only if they are serving in an assessing unit which has a population of 50,000 or more, or which has chosen to impose those financial disclosure requirements. In other assessing units, the requirement depends upon compensation: (1) if the assessor's compensation is less than \$20,000 a year in the aggregate for his or her services, the assessor is not required to file any disclosure form, while (2) if the assessor's compensation is \$20,000 or more, the assessor must file a form which is shorter

than the GML form and more directly targeted to the assessment function. The new form, which is set forth in section 336 of the RPTL, requires disclosure of:

- Real property owned by the assessor in the assessing unit and contiguous municipalities,
- Corporate interests of five percent in a corporation or in which the assessor serves as an officer, director or employee,
- Other employment and self-employment with gross income of more than \$2,000,
- Professional licenses and concomitant practice,
- Gifts received of more than \$50, and
- Debts owed by or to the assessor of more than \$1,000.

The new law also revises where the disclosure forms must be filed in certain cases: Where there is no municipal board of ethics or conflicts of interest board, the form must be filed with the County Clerk, rather than the municipal clerk.

As before, the term "assessor" for purposes of this program includes not only those who hold the title of assessor, but also local officials and employees who are "engaged in the assessment of real property [and] assigned professional appraisal duties" (RPTL, §336(1(b))).

The first set of the new forms will be due by May 15, 2005, for calendar year 2004.

Correction of Errors

Chapter 652 revises the Correction of Errors (COE) procedures in two respects. First, it amends the law regarding the correction of certain errors which are substantial in number and identical in nature (RPTL, §556-b), so that it now encompasses errors in the computation of partial exemptions. For example, if the STAR exemptions placed on the roll are all too low due to a mathematical error, they may be increased in accordance with this procedure.

Second, the new law provides that when an application to correct a tax roll or tax bill is submitted after the interest-free period has expired, no additional interest shall be imposed if the application is approved and the corrected amount of the tax is paid within eight days of the mailing of notice of approval (§554). However, if that eight day period would extend past the date of expiration of the tax warrant, the “freeze” would end when the warrant expires. A similar interest “freeze” will also apply to refunds and credits resulting from the administrative correction of tax bills (§556). Previously, the law only allowed an eight-day interest “freeze” for applications submitted during the interest-free period.

County Tax Apportionment

Chapter 654 provides that counties containing two or more cities or towns with the same State equalization rates may choose to apportion taxes over those municipalities using assessed values. Generally, in counties which apportion their taxes under Article 8, Title 2 of the RPTL, the county generally must to determine the full value of each of the assessing units therein, and apportion the taxes accordingly.

Since this requires dividing the State equalization rate or special rate for each assessing unit into the total taxable value, including the amounts exempt pursuant to sections 458, 460, 464 and such other exemptions as the county has designated, it can lead to small discrepancies in the county tax rates in assessing units with the same equalization rate. The new law enables counties to avoid such discrepancies if they so chose. It also repeals the outdated provisions relating to “certified” counties. Thus, the county tax apportionment process is again largely parallel to the school tax apportionment process (which was modified in a similar manner by L.2002, c.158).

Equalization Rate Challenges

Chapter 685 provides that, when the Appellate Division directs a revision to a final State equalization rate in a proceeding against the State Board pursuant to CPLR Article 78, any apportionment of taxes or assessment of special franchise property that had be calculated using the original rate shall be recalculated to reflect the revised final rate. Previously, the law was unclear as to what, if any, effect there was on nonparties when a State equalization rate is revised in such a proceeding. The new law in effect serves as notice to all that the commencement of a proceeding to review a State equalization rate may result in a recalculation of apportionments and assessments that had been calculated using the challenged rate.

RP-5217 Filing Fee

Chapter 60, Part V, increases the filing fee associated with the real property

transfer report from (RP-5217) to \$75 for qualifying residential or farm property, and \$165 for all other property. The fee previously had been \$50 for all property. For purposes of administering the new fee:

Qualifying residential property must satisfy at least one of the following conditions:

- The property classification code assigned to the property on the latest final assessment roll, as reported on the transfer report form (item 18), indicates that the property is a one, two or three family home or a rural residence. These codes will be three digit numbers in the 200s or item 7 indicates that the property is one-, two- or three- family residential property
- The transfer report form (item 7) indicates that the property is one, two or three family residential property that has been newly constructed on vacant land (item 9). This property will have a property classification code (item 18) in the 300s, or
- The transfer report form indicates that the property is a residential condominium. This property will have an ownership code of C or D after the property classification code in item 18 or item 8 indicates a condominium.

Qualifying farm property is property for which the property classification code on the latest final assessment roll, as reported on the transfer report form item 18, is in the agricultural category. This property will have a code in the 100s, or item 7 indicates agricultural property.

Recreational Vehicles

Chapter 637 revises the statutory criteria for determining whether recreational vehicles (RV's) constitute real or personal property. In 2003, legislation was enacted providing that RV's should not automatically be considered real property (i.e., they do not qualify as "mobile homes" or "trailers") if they are (1) 400 square feet or less in size, (2) either self-propelled or towable by automobile or light duty truck, and (3) "designed primarily to be used" as temporary living quarters for recreational, camping, travel, or seasonal use. The 2004 amendment has deleted the words "designed primarily to be." The effect is to make the taxability of RV's hinge on their actual use not their design. So, if an RV is actually used as permanent living quarters, it could be subjected to taxation as a trailer or mobile home (assuming it has been in the assessing unit for at least 60 days, and is not unoccupied and for sale). RVs left in place all year, but used only seasonally, would presumably remain nontaxable.

State Aid for Assessment Equity

Chapter 655 removes the phase-down and sunset provisions from the program for State financial assistance to assessing units participating in the annual assessment program ("annual aid"). Previously, section 1573 of the RPTL provided that after five years, State financial assistance for participants in the annual aid program declined from \$5.00 per parcel to \$3.00 per parcel, and that such aid was to cease in 2010. The new law also imposes a sunset of 2008 upon the program of State financial assistance of up to \$5.00 per parcel to assessing units participating in the separate

periodic reassessment program (“triennial aid”).

State Aid for Inter-Municipal Cooperation

Chapter 633 promotes inter-municipal cooperation by providing State aid of up to one dollar per parcel to a county which provides “data collection, sales verification, or other assessment-related services to an assessing unit.”

State law previously authorized payment of up to \$1 per parcel to counties which provide certain services to assessing units, but the definition of eligible services was quite narrow: In order to qualify for such aid, the county must either appraise all property for the assessing unit, administer all exemptions for the assessing unit, or effectively assume the entire assessing function for the assessing unit (Real Property Tax Law, §§ 1537(1), 1573(3-a)). By contrast, where counties provide more targeted services, such as collecting inventory data for an assessing unit or verifying the accuracy of information reported on sales forms, no aid is available. The new law corrects this disparity so as to encourage such service agreements between willing municipal partners.

Valuation Date

Chapter 733 generally changes valuation date from January 1 of the current year to July 1 of the prior year. More specifically, the law amends section 301 of the Real Property Tax Law (RPTL) to provide that property shall be valued as of July 1 of the preceding year, section 302 of the RPTL to provide that special franchise

property in cities and towns shall be valued as of July of the preceding year and as of July 1 of the second preceding year in villages and sections 489-c and 489-cc of the RPTL to provide that railroad property would be valued in and railroad ceilings would be calculated for cities and towns shall be valued as of July of the preceding year and as of July 1 of the second preceding year in villages.

Under prior law, locally assessed property in cities and towns on the assessment calendar in the RPTL was valued as of January 1. Special franchises (utility transmission and distribution property in the public way) were valued and railroad ceilings (de facto exemptions for transportation property of operating railroads) are calculated as of December 31 of the previous year for cities and towns, and as of December 31 of the second preceding year for villages and cities with fiscal dates early in the calendar year.

EXEMPTION ADMINISTRATION

Agricultural Assessments; New Orchards and Vineyards

Chapter 252 expands the availability of agricultural assessments for newly-established orchards and vineyards. In particular, it expands the definition of land used in agricultural production to include land “of not less than seven acres used as a single operation for the production for sale of orchard or vineyard crops when such land is used solely for the purpose of planting a new orchard or vineyard and when such land is also owned or rented by a newly established farm operation in its first, second, third or fourth year of agricultural production” (Agriculture and Markets Law,

section 301(4)(i)). As there is no gross sales value requirement for this purpose, this effectively permits a newly established farm operation to qualify a new orchard or vineyard for four years, even if no crops are produced for sale by such an operation's orchard or vineyard during that period.

Agricultural Assm'ts; Newly Established Farm Operations

Chapter 10 expands the eligibility of newly established farm operations for agricultural assessments based on the annual gross sales value of such operations' agricultural products. It does so by enacting three significant changes to Agriculture and Markets Law, section 301(4)(h).

As originally enacted in 2003 (c.479), section 301(4)(h) permitted land of not less than seven acres "owned or rented by a newly established farm operation in the first year of operation" to qualify for an agricultural assessment when "used as a single operation for the production for sale of crops, livestock or livestock products of an annual gross sales value of [\$10,000] or more" (emphasis added). This enabled a newly established farm operation of not less than seven acres to qualify its land for an ag assessment on the assessment roll prepared after the farm's first year of agricultural production, as opposed to the two-year average that would otherwise be required. Chapter 10 expands this in three respects:

First, it allows newly established farm operations that are at least seven acres in size to qualify if the \$10,000 annual gross sales value requirement is met in the second year of operation as well. Previously, the land of such a farm operation could qualify for an agricultural assessment on the

assessment roll prepared after its second year of agricultural production only if the "average gross sales value" of its crops, livestock or livestock products for its first two years was at least \$10,000.

Second, the new law extends eligibility to newly established farm operations less than seven acres in size that have completed one or two years of agricultural production. However, the "annual gross sales value" of its crops, livestock or livestock products in the year preceding the filing of the agricultural assessment application would have to equal \$50,000 or more.

Third, the new law extends eligibility to land of a qualifying newly established farm operation "situated under a structure within which crops, livestock or livestock products are produced," depending upon the annual gross sales value. If the qualifying farm operation uses at least seven acres in agricultural production, the annual gross sales value of the crops, livestock or livestock products produced in the structure would have to be at least \$10,000 in order to be eligible. If the qualifying farm operation uses less than seven acres in agricultural production, the annual gross sales value of the crops, livestock or livestock products produced in the structure would have to be at least \$50,000 in order to be eligible for the exemption.

Disabilities & Limited Incomes; School Age Children

Chapter 753 authorizes school districts which grant the exemption for persons with disabilities and limited incomes to adopt a resolution after a public hearing to allow the exemption to be granted

to property even though the property is also the residence of a child who is attending a public school of elementary or secondary education (RPTL, §459-c(4)). The hearing and resolution must be separate and distinct from the hearing which the school district must hold before it may adopt the exemption in the first instance. Previously, if such a child resided on the premises, no school tax exemption could be granted.

RESCUE Program

Chapter 632 extends the geographical scope of the local option residential-commercial urban exemption “RESCUE” program (RPTL, §485-a, as enacted by L.2002, c.328). Previously, the RESCUE program was only available to cities whose population was between 50,000 and 1,000,000, but upon the effective date of this legislation (which is April 24, 2005), it will become available, at local option, to towns, cities, and villages Statewide (not including New York City).

When the local option is exercised, the RESCUE program will provide a declining partial exemption over a 12-year period to non-residential properties that are converted to “mixed-use”, meaning “a building or structure used for both residential and commercial purposes.” The conversion must commence subsequent to the date on which the local option takes effect and must have either a cost of \$10,000 or “such greater amount as may be specified by local law”. The partial exemption is based upon “the increase in assessed value of such property attributable to such conversion.”

STAR & Co-ops

Chapter 469 expands the requirements pertaining to the crediting of the STAR Exemption by cooperative apartment corporations to their eligible tenant-stockholders. It expressly requires such corporations to credit the exemption using a one-month, six-month or twelve-month crediting cycle or an upfront, lump sum credit. No matter which crediting option is selected by the corporation, the exemption amount must be credited in full during the applicable assessment cycle. It further requires that a written statement be mailed to each eligible tenant-stockholder no later than 60 days after the corporation receives the exemption. The statement must set forth the full amount of the exemption to be credited and how such amount was calculated. It should be noted that no specific penalties or other sanctions are set forth in the event that a corporation (or its managing agent) fails to comply with these requirements.

Veterans; Global War on Terrorism

Chapter 473 defines recipients of the Global War on Terrorism Expeditionary Medal as “veterans” for purposes of the alternative veterans exemption (RPTL, §458-a), and provides that they are eligible for the combat zone portion of the exemption. The exemption for veterans with combat zone service (§458-a(2)(b)) is greater than the ‘basic’ exemption for wartime (but non-combat zone) service (§458(2)(a)), though less than the exemption for veterans with service-connected disabilities (§458-a(2)(c)).

The exemption previously applied to honorably-discharged veterans who had

either served in a period of war or received an armed forces, naval, or marine corps expeditionary medal. However, the Global War on Terrorism Expeditionary Medal technically was not one of these medals. The new law both extends the exemption to recipients of this Medal, and equates their service to combat zone service.

Note that the period of war identified as the “Persian Gulf War,” is defined as having begun on August 2, 1990, and is still open (§458-a(1)(a)). Consequently, anyone who has served honorably since that date and who has now been discharged or released may qualify for at least the basic exemption. The net effect of this new law, then, is to increase the amount of exemption to which veterans who have returned from post-9/11 overseas military operations may receive.



LOCAL INTEREST

Fire/Ambulance Volunteers in Certain Counties

A series of new enactments collectively provide that in five counties – Cattaraugus, Lewis, Oneida, Schenectady and Schoharie (Chapters 464, 395, 341, 705 and 708, respectively), the county and any city, village, or town therein may adopt a local law, ordinance or resolution providing a partial real property tax exemption for members of incorporated volunteer fire companies, fire departments and incorporated volunteer ambulance services [hereinafter “volunteer companies”]. In Lewis, Schenectady and Schoharie counties, the exemption may also be offered by school districts, but not in Cattaraugus or Oneida counties. The exemption, available only to enrolled members and their spouses, would

equal 10 percent of assessed value, but not to exceed \$3,000 times the latest State equalization rate, and would apply to taxes and special ad valorem levies, but not special assessments. In addition:

1. the applicant must reside in the city, town or village served by the volunteer company,
2. the exemption is limited to the applicant’s primary residence,
3. only the residential portion of the property may receive the exemption, and
4. the applicant must be certified by the authority having jurisdiction over the volunteer company as having been a member for at least five years.

At further local option, the municipality could grant a lifetime exemption to members who have provided over 20 years of volunteer company service. For each county, ORPS must promulgate the exemption applications. The exemptions first apply to 2005 rolls.

Note that similar legislation had already been on the books for 14 counties, namely, Chautauqua, Columbia, Dutchess, Erie, Nassau, Niagara, Orleans, Oswego, Rockland, Putnam, Steuben, Suffolk, Westchester and Wyoming counties (RPTL, §§466-a *et seq.*). Thus, these new enactments bring to 19 the total number of counties in which this type of exemption may be offered.

Note also that the pre-existing programs in Nassau, Suffolk and Westchester were modified this year, by eliminating the cap of \$3,000 multiplied by the latest State equalization rate, thereby granting a straight 10 percent exemption in those counties (Chaps. 719, 9 and 399,

respectively) and in Suffolk only, by extending the exemption to co-ops (Ch.648).

Railroad Aid; Port Jervis Line

Chapter 412 extends to certain additional jurisdictions the State aid authorized by Chapter 698 of the Laws of 2002, known as the Railroad Infrastructure Investment Act. The RIIA revised the calculation of railroad ceilings pursuant to RPTL, Article 4, Titles 2-A and 2-B. These reductions are phased in over seven years. In addition, the RIIA provided a ten-year program of state financial assistance to cushion some of the effects of the reduced ceilings on local tax bases.

In 2003, the state's second largest railroad, Norfolk Southern, entered into a lease arrangement with the Metropolitan Transit Authority involving property in Rockland and Orange counties constituting the Port Jervis line of Metro-North. This property became exempt and, under the provisions of the RIIA, the affected localities did not receive State aid for this property. Chapter 412 provides that these localities will now receive the State aid they would have received had the property remained taxable to Norfolk Southern.

Retroactive Exemptions for Specific Properties

In a number of assessing units, the assessor has been authorized to accept an exemption application after taxable status date for a parcel owned by a named nonprofit or governmental entity. In most cases, the entity acquired the property after taxable status date, though in some cases, the entity had title but simply failed to file

the application by taxable status date. The names of the affected assessing units and property owners may be found in the 2004 ORPS Legislative Status Chart, below.

MISCELLANEOUS

Notice of Eminent Domain Hearings

Chapter 450 amends the Eminent Domain Procedure Law (EDPL) to require condemnors (i.e., public entities condemning property through eminent domain) to provide notice of the purpose, time, date and location of a public condemnation hearing to each "assessment record billing owner" or his or her attorney of record. For this purpose, an assessment record billing owner (ARBO) need essentially as an "owner, last known owner or reputed owner ... as shown on the [local] assessment records" of a potentially affected parcel. Such notice must be served at least 10 but no more than 30 days prior to such public hearing and clearly state that property owners may seek judicial review only on the basis of issues, facts and objections raised at such hearing.

The legislation also requires the condemnor, after the public hearing, to provide ARBOs with a brief synopsis of the determination and findings, and a statement that: (i) the condemnor will provide a copy of the findings and determination upon request at no cost; (ii) there is a 30 day period following publication to seek judicial review; and (iii) exclusive jurisdiction for judicial review is the applicable Appellate Division of the Supreme Court. The legislation further empowers ORPS to adopt rules "for the ascertainment and reporting of [ARBO] information" for this purpose.

C. GOVERNOR'S APPROVAL & DISAPPROVAL MESSAGES

While no Approval Messages were issued in 2004 on any real property tax-related bills, several bills of interest were vetoed by the Governor. They concern Emergency Rules (Veto #224), New York City Water and Sewer Rents (#225), Partial Payment of Real Property Taxes (#227), Pre-Payment of Real Property Taxes (230) and Notices of Pendency (#261). The Disapproval Messages, which give the reasons for the vetoes, follow.

VETO MESSAGE - No. 224

TO THE ASSEMBLY:

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

Assembly Bill Number 2645-B, entitled:

"AN ACT to amend the executive law, the state administrative procedure act and the state technology law, in relation to improving the process for adoption of rules on an emergency basis"

NOT APPROVED

This bill would amend the Executive Law and the State Administrative Procedure Act to prohibit state agencies from adopting emergency regulations except in response to an imminent and substantial threat to the public health or general welfare. The bill would further amend the Executive Law to require that: (1) an agency fully describe the nature of the imminent and substantial threat to the legislative leaders; (2) an agency provide 45 days notice prior to renewing the emergency regulation; and (3) the Department of State maintain an index of emergency regulations. In addition, the bill would amend the Technology Law to require that an agency issuing an emergency regulation that exceeds 2,000 words to post the entire regulation on the internet. Under current law, agencies are permitted to adopt emergency regulations when necessary for the preservation of public health, safety and welfare. The bill would take effect on January 1, 2005.

This bill is vigorously opposed by numerous state agencies who assert that the "imminent and substantial threat" standard would preclude them from adopting important emergency regulations that protect and benefit the public. The State Education Department, for example, asserts that the bill would make it impossible to quickly amend regulations affecting the flow of state aid to school districts. Absent timely amendments, school districts might be unable to access state aid to which they are entitled in the current school year, and students could be denied necessary services. Similarly, the Office of Parks and Recreation and Historic Preservation asserts that the bill would make it impossible quickly to establish or change fee structures when it became necessary to do so during the height of the summer season. Absent that ability, families might be denied the opportunity to access new parks or facilities. The Department of Agriculture and Markets states that the bill could interfere with its ability to take prompt action to address animal and plant diseases. Many other agencies also assert that the bill would interfere with their ability to preserve the public health, safety and welfare, which may at times require such actions as the speedy implementation of the Do Not Call Registry by the State Consumer Protection Board, the establishment of tuition rates by the State University of New York (which by law can only occur after adoption of the State budget), the widespread need to conform state practices to federal requirements in order to continue receiving federal funds or the need to quickly promulgate regulations in response to new legislation that takes effect immediately. Based on the foregoing, I cannot approve this legislation.

The bill is disapproved.

VETO MESSAGE - No. 225

TO THE ASSEMBLY:

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

Assembly Bill Number 4709-A, entitled:

"AN ACT to amend the public authorities law, in relation to sewer and water rates for those granted senior citizen real property tax exemptions in the city of New York"

NOT APPROVED

This bill would amend the Public Authorities Law to require the New York City Water Board (Water Board) to freeze water and sewer rates for property owners who have been granted a partial tax exemption pursuant to Real Property Tax Law (RPTL) Section 467. The bill would provide that water and sewer rates for such real property owners would be frozen until such rates reflect the same percentage discount as the owner's property tax exemption. Thereafter, rates could increase so long as that percentage discount was maintained. Any revenue shortfall resulting from the rate freeze would be made up by rate increases on all classes of water and sewer customers. The bill would take effect 30 days after becoming law.

Current law provides the Water Board with the authority to establish, fix and revise fees, rates, rents or other charges for the use of its sewer and water systems in amounts sufficient to pay debt service on outstanding notes and bonds of the New York City Water Finance Authority (Authority) and general obligation bonds issued by New York City (City) for water and sewer expenses. RPTL section 467 provides for a reduced property tax assessment on property owned by persons age 65 or older.

While this bill represents a well-intentioned effort to protect senior citizens from the burden of increasing water and sewer charges, I am constrained to disapprove the bill based on the strong objections of the City of New York. The City contends that this bill would violate the State's statutory pledge and agreement not to alter or limit the authority of the Water Board to set and maintain rates at a level sufficient to support bonds issued by the Authority. According to the City, divesting the Water Board of its rate-setting authority could negatively impact the Authority's bond rating and result in increased borrowing costs that would be borne by all water and sewer ratepayers, including senior citizens. In addition, the City argues that the bill violates the due process clause of the New York State Constitution (Art. I, section 6) and the contract clause of the United States Constitution, (Art. I, section 10). Moreover, the city notes that any perceived violation of the State's pledge and covenant would adversely affect the ability of other public authorities, which rely on similar agreements from the State, to finance critical public improvement projects. Based on the strong objections of the City of New York and the serious legal issues raised by the legislation, I am constrained to disapprove the bill.

The bill is disapproved.

VETO MESSAGE - No. 227

TO THE ASSEMBLY:

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

Assembly Bill Number 9495-A, entitled:

"AN ACT to amend the real property tax law, in relation to the partial payment of real property taxes"

NOT APPROVED

This bill would amend the Real Property Tax Law to authorize the board of supervisors or county legislature of any county to issue a resolution authorizing the tax collecting officers of towns, cities or villages to accept from any taxpayer, at any time, any partial payment for any tax liability accrued in any year. Subsequent to a partial payment, interest and penalties would not apply to the portion of the tax liability that had been paid, although liens and collections could continue until the full amount outstanding had been paid. Overpayments would be credited to the real property tax bill of property owned by the taxpayer in the succeeding year. The bill would take effect immediately.

While the bill has the laudable goal of affording taxpayers the opportunity to avoid additional penalties and interest, I am concerned that the bill would place an unsupportable administrative burden on local tax collectors throughout the State. Real property tax collectors would be required to assume the entirely new burden of developing bookkeeping and accounting systems that could track irregular payments made in piecemeal fashion. In addition, authorizing tax collectors to collect any tax liability incurred in any year would require tax collectors to collect tax delinquencies, which by law are to be collected by county treasurers. The provision of the bill that directs that overpayments be used to reduce the taxpayer's future tax bill is also problematic, since property tax parcels may change hands, and owners may own multiple parcels with different partners. In those cases, it may be difficult to properly credit the correct account. The New York State Association of Tax Receivers and Collectors, and the Association of Towns vigorously object to the bill for these reasons.

In addition, the Office of Real Property Services notes that the Real Property Tax Law already permits counties to authorize partial payment of tax bills in an amount and manner specified by county resolution. If county governments desire a more flexible approach to tax collection, existing law may already provide for such authority. In the event additional statutory authority proves to be necessary, I encourage the sponsors and supporters of this legislation to work with the Office of Real Property Services to craft new legislation that is free from the defects cited herein.

The bill is disapproved.

VETO MESSAGE - No. 230

TO THE ASSEMBLY:

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

Assembly Bill Number 2214, entitled:

"AN ACT to amend the real property tax law, in relation to authorizing and empowering town boards and county legislative bodies to authorize the collecting officer to receive real property taxes on or after December first of the year preceding the year in which such taxes are levied"

NOT APPROVED

This bill would amend the Real Property Tax Law to authorize town boards and county legislatures to adopt local laws or ordinances that would authorize their tax collection officers to receive tax payments on or after the first of December of the year preceding the year in which such taxes are levied. The bill would take effect immediately.

While the bill has the laudable goal of allowing taxpayers to partially offset other tax burdens in the same fiscal year by pre-paying property tax, I have been advised by the Department of Taxation and Finance that the bill would likely not accomplish its intended purpose. Federal law disallows a deduction of a prepaid real property tax when that payment was an estimate of the tax owed (rather than the assessed amount) and the payment was made before the taxes were due. See Estate of Hoffman v.

Commissioner, TC Memo. 1999-395, 78 TCM 898 (1999); Hradesky v. Commissioner of Internal Revenue, 540 F.2d 821 (1976). Since the bill contemplates prepayment of real property taxes prior to preparation and delivery of the tax rolls, it appears that the bill's intended purpose would be frustrated by federal tax law. Moreover, the Association of Towns and the New York State County Treasurer's and Finance Officer's Association oppose the bill based on the difficult accounting and bookkeeping barriers to implementation that counties and towns would face.

The bill is disapproved.

VETO MESSAGE - No. 261

TO THE SENATE:

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

Senate Bill Number 5991-A, entitled:

"AN ACT to amend the civil practice law and rules and real property actions and proceedings law, in relation to notices of pendency"

NOT APPROVED

This bill would amend the Civil Practice Law and Rules ("CPLR") and the Real Property Actions and Proceedings Law ("RPAPL") to permit successive notices of pendency in connection with mortgage and tax foreclosures. The bill would take effect immediately and would apply to actions pending on or after such date.

The CPLR permits a plaintiff to file a notice of pendency to give constructive notice that the title to, or possession of, real property may be affected by pending litigation. A notice of pendency is effective for a period of three years from the date of filing and may be extended for additional three year periods upon a showing of good cause. Extensions must be filed, however, before the expiration of the prior notice. The RPAPL requires that a notice of pendency be on file in the county clerk's office where the real property is located at least 20 days before a final judgment is rendered that directs a sale of such real property.

The practical effect of a notice of pendency is to make unmarketable the real property to which it applies. Courts have referred to it as an "extraordinary privilege" because such a harsh outcome may be obtained without any prior judicial review and without having to show a likelihood of success on the merits of the cause of action (Matter of Sakow, 97 N.Y.2d 436, 441 (2002)). To balance that privilege, courts adhere to a "no second chance" rule and insist that plaintiffs comply strictly with the statutory requirements for filing and maintaining a notice of pendency. A notice that has lapsed, whether because it has been permitted to expire, or it has been cancelled, vacated or otherwise become ineffective, cannot be revived.

The bill would codify an exception to the "no second chance" rule in order to permit successive notice filings that are necessary to satisfy foreclosure requirements pursuant to the RPAPL. Except with respect to foreclosure actions, the bill would restate the general rule that successive notices of pendency may not be filed after the lapse of a previously filed notice.

The Office of Real Property Services ("ORPS") recommends disapproval of the bill based on technical concerns with the provisions governing tax foreclosures. While the bill treats proceedings for filing and processing mortgage and tax foreclosures the same, current law actually provides differing processes. For example, ORPS notes that lists of delinquent taxes in tax delinquency cases are filed in county clerks' offices instead of individual notices of pendency for each delinquent property. By creating an authority to file successive notices of pendency in tax delinquency cases, the bill could create the

misimpression that notices of pendency are the required or preferred filing method in such cases. Based on the technical concerns raised by ORPS, I am constrained to disapprove the bill.

The bill is disapproved.

D. LEGISLATIVE STATUS CHART

2004 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
RPS Departmental / Governor's Program / Budget Bills:				
1 Budget Bill -- Includes RP-5217 filing fee increases (see Part B of bill)	S.6057-b A.9557-b	Budget Bill Budget Bill	Passed Senate 8/10 Passed Assembly 8/10	Signed 8/20 Ch. 57
2 Budget Bill -- Includes NYC RPT Rebate provisions in a new RPTL Sec. 467-e (see Part V of bill)	S.6060-b A.9560-b	Budget Bill Budget Bill	Passed Senate 8/11 Passed Assembly 8/11	Signed 8/20 Ch. 60
3 ORPS #2R-04 Maintaining Assessment Equity, Makes Aid program related amendments	S.6603 A.10838	Little Rules(McLaughlin)	Passed Senate 6/14 Passed Assembly 8/11	Signed 10/26 Ch. 655
4 ORPS #9-04 Valuation Date Change (from Jan. 1 of current year to July 1 of prior year)	S.6605 A.10835	Little Rules(Boyland)	Passed Senate 6/10 Passed Assembly 6/17	Signed 12/8 Ch. 733
5 ORPS #11-04 Effect of Equalization Rate Challenges (clarifies effect of Art. 78 eq. Rate revision orders)	S.6604 A.10836	Little Rules(McLaughlin)	Passed Senate 6/10 Passed Assembly 6/23	Signed 11/3 Ch. 685
6 ORPS #12-04 Co. Tax Apportionment Simplification (conforms to school apportionment revs. (C.158 of '02))	S.6602 A.10839	Little Rules(McLaughlin)	Passed Senate 6/16 Passed Assembly 6/22	Signed 10/26 Ch. 654
7 ORPS #7R-03, Incentivizes County-Municipal agreements for assessment related services	S.4924 A.10995	Little Gunther, A.	Passed Senate 4/20 Passed Assembly 6/22	Signed 10/26 Ch. 633
Other RPT Related Bills:				
8 Ag. Assessment -- Allows certain Orchard & Vineyard operations to benefit in 1st four years w/o 10K sales	S.6016-b A.10115-c	Larkin Magee	Passed Senate 6/21 Passed Assembly 6/14	Signed 7/27 Ch. 252
9 Ag. Assessment -- Provides earlier eligibility for newly established operations (Amds. C.479 of '03)	S.6014 A.9437	Hoffmann Magee	Passed Senate 2/10 Passed Assembly 2/9	Signed 2/24 Ch. 10
10 Assessor Financial Disclosure Amendments, provides a simplified disclosure form, exempts those pd. <\$20K	S.6847 A.10844	Golden Rules (Aubertine)	Passed Senate 5/5 Passed Assembly 5/3	Signed 5/18 Ch. 85
11 Brownfields restoration related -- makes technical amendments (Amds. Ch. 1 of the Laws of 2003)	S.7726 A.11802	Marcellino Rules (DiNapoli)	Passed Senate 8/11 Passed Assembly 8/11	Signed 10/5 Ch. 577
12 Correction of Errors -- Simplifies process for partial ex. errors on multiple parcels; also clarifies int. rate applic.	S.6538 A.10388	Maziarz Delmonte	Passed Senate 6/10 Passed Assembly 8/11	Signed 10/26 Ch. 652
13 Exemption -- C. of Jamestown, extends Res. Improv. authorization to School District (adds RPTL 485-i)	S.7117-a A.11025-a	McGee Rules(Parment)	Re-Passed Senate 8/9 Passed Assembly 8/11	Signed 11/3 Ch. 689
14 Exemption -- C. of Syracuse, Capital Improvements to certain residential property (adds RPTL 421-h)	S.2832 A.2414	DeFrancisco Christensen	Passed Senate 6/22 Passed Assembly 6/23	Signed 10/5 Ch. 550
15 Exemption -- C. of Rome, Residential Improvements, partial ex. on certain improvements (adds RPTL 485-i)	S.6964-b A.10389-b	Meier Destito	Passed Senate 6/16 Passed Assembly 6/14	Signed 8/10 Ch. 354
16 Exemption -- Empire Zones, Makes Ag. Cooperatives eligible for program benefits (Amds. GML Sec. 957)	S.4062-a A.7451-b	Wright Aubertine	Passed Senate 2/23 Passed Assembly 3/1	Signed 4/20 Ch. 39
17 Exemption -- 3 Properties, RPTL Sec. 404 (Albany Port District Commission, Albany)	S.2733-b A.6256-b	Breslin Canestrari	Passed Senate 6/9 Passed Assembly 1/26	Signed 7/20 Ch. 188
18 Exemption -- 1 Property, RPTL Sec. 406 (Ch. Amd.) (V. of Pt. Washington, amds. Ch.354 of '03)	S.5932 A.9454	Balboni DiNapoli	Passed Senate 3/31 Passed Assembly 6/3	Signed 10/19 Ch. 593
19 Exemption -- 5 Properties, RPTL Sec. 410 (Bethpage Fire District, Nassau Co.)	S.6268-c A.9890-c	Marcellino Conte	Passed Senate 6/17 Passed Assembly 6/16	Signed 8/10 Ch. 345

2004 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
20 Exemption -- 1 Property, RPTL Sec. 410 (Franklin Square & Munson Fire District, Hempstead)	S.6177 A.9697	Skelos Alfano	Passed Senate 4/20 Passed Assembly 6/16	Signed 10/5 Ch. 560
21 Exemption -- 1 Property, RPTL Sec. 410 (Roosevelt Field Water District, Nassau Co.)	S.6227-a A.9966	Hannon O'Connell	Passed Senate 6/16 Passed Assembly 6/16	Signed 7/20 Ch. 164
22 Exemption -- 1 Property, RPTL Sec. 420-a (Assn. for Children with Downs Syndrome, V. Freeport)	S.2961-a A.8585-a	Fuschillo Rules(Weisenberg)	Passed Senate 2/23 Passed Assembly 6/9	Signed 10/19 Ch. 584
23 Exemption -- 1 Property, RPTL Sec. 420-a (Bayview Baptist Church, Mastic Beach, Brookhaven)	S.6109-a A.9696-a	Trunzo Thiele	Passed Senate 3/29 Passed Assembly 6/23	Signed 9/21 Ch. 491
24 Exemption -- 1 Property, RPTL Sec. 420-a (Bethel Gospel Fellowship, Inc., Ramapo, Rockland)	S.5972-a A.11083-a	Morahan Rules (Gromack)	Re-Passed Senate 6/16 Passed Assembly 6/9	Signed 8/3 Ch. 309
25 Exemption -- 2 Properties, RPTL Sec. 420-a (Calvary Chapel Church, Babylon, Suffolk Co.)	S.5895-a A.9351-a	Johnson Sweeney	Passed Senate 6/10 Passed Assembly 6/14	Signed 10/5 Ch. 556
26 Exemption -- 3 Properties, RPTL Sec. 420-a (Center for Advancement of Family & Youth, Albany)	S.4253-a A.7502-a	Breslin McEneney	Passed Senate 6/16 Passed Assembly 6/14	Signed 7/27 Ch. 238
27 Exemption -- 1 Property, RPTL Sec. 420-a (Church of Beth DaBar, C. of New Rochelle)	S.6407-a A.9879	Oppenheimer Tocci	Passed Senate 7/21 Passed Assembly 6/9	Signed 8/17 Ch. 401
28 Exemption -- 2 Properties, RPTL Sec. 420-a (Congregation Beis Meir, Inc., Brooklyn)	S.7572 A.11554	Parker Rules(Brennan)	Passed Senate 7/21 Passed Assembly 6/23	Signed 8/17 Ch. 408
29 Exemption -- 1 Property, RPTL Sec. 420-a (Congregation Lubavitch-Chabad House, Stony Brook)	S.6158-b A.9739-b	Flanagan Englebright	Passed Senate 5/10 Passed Assembly 6/9	Signed 8/3 Ch. 271
30 Exemption -- 1 Property, RPTL Sec. 420-a (Congregation Mesiifta Ohr Hatalmud, Ramapo)	S.5657-b A.9078-b	Morahan Rules (Karben)	Passed Senate 6/14 Passed Assembly 6/9	Signed 7/27 Ch. 244
31 Exemption -- 1 Property, RPTL Sec. 420-a (Delevan Baptist Church, Yorkshire, Cattaraugus Co.)	S.7426 A.11603	McGee Rules(Young)	Passed Senate 6/16 Passed Assembly 6/23	Signed 10/19 Ch. 620
32 Exemption -- 1 Property, RPTL Sec. 420-a (First Timothy Christian Church, Ramapo)	S.6461-b A.10020-b	Morahan Karben	Re-Passed Senate 6/9 Passed Assembly 6/9	Signed 10/5 Ch. 565
33 Exemption -- 1 Property, RPTL Sec. 420-a (Hands Across Long Island, Inc., Islip)	S.4768 A.10953	Johnson Rules(Sweeney)	Passed Senate 6/2 Passed Assembly 6/9	Signed 10/19 Ch. 588
34 Exemption -- 1 Property, RPTL Sec. 420-a (Headstart of Rockland Co., Inc., Clarkstown)	S.6139-a A.9749-a	Morahan Gromack	Passed Senate 6/14 Passed Assembly 6/9	Signed 8/10 Ch. 343
35 Exemption -- 1 Property, RPTL Sec. 420-a (Holy Trinity Baptist Church, Hempstead)	S.7047 A.11484	Hannon Rules(Hooper)	Passed Senate 6/14 Passed Assembly 6/23	Signed 8/17 Ch. 378
36 Exemption -- 6 Properties, RPTL Sec. 420-a (Iona College, C. of New Rochelle)	S.5549 A.8685	Oppenheimer Rules (Tocci)	Passed Senate 6/16 Passed Assembly 6/7	Signed 8/3 Ch. 293
37 Exemption -- 1 Property, RPTL Sec. 420-a (L.I. Citizens for Community Values, Babylon)	S.5929-a A.9415-a	Fuschillo Sweeney	Passed Senate 6/16 Passed Assembly 6/14	Signed 8/3 Ch. 299
38 Exemption -- 1 Property, RPTL Sec. 420-a (L.I. Progressive Missionary Baptist Church, Babylon)	S.6889-a A.10865-a	Fuschillo Rules (Sweeney))	Passed Senate 6/8 Passed Assembly 6/9	Signed 10/19 Ch. 611
39 Exemption -- 1 Property, RPTL Sec. 420-a (Macedonia 7th-day Adventist Church, Hempstead)	S.7046-a A.11084	Hannon Rules (Hooper)	Passed Senate 6/21 Passed Assembly 6/23	Signed 8/17 Ch. 377

2004 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
40 Exemption -- 1 Property, RPTL Sec. 420-a (Mohammads Mosque, Inc., Albany)	S.4972-a A.8394-a	Breslin Rules (Canestrari)	Passed Senate 6/21 Passed Assembly 6/9	Signed 7/27 Ch. 242
41 Exemption -- 1 Property, RPTL Sec. 420-a (Mt. Clear Baptist Church, Amityville, Babylon)	S.7430 A.11099-a	Fuschillo Rules(Sweeney)	Passed Senate 6/16 Passed Assembly 6/14	Signed 8/17 Ch. 407
42 Exemption -- 1 Property, RPTL Sec. 420-a (Mt. Zion Sanctuary of Rockland Co., Ramapo)	S.6462-b A.10019-b	Morahan Karben	Passed Senate 6/10 Passed Assembly 6/9	Signed 8/10 Ch. 348
43 Exemption -- 2 Properties, RPTL Sec. 420-a (Neighborhood Assembly of God of Nassau Co.)	S.7108-a A.11519	Fuschillo Rules(McDonough)	Re-Passed Senate 6/22 Passed Assembly 6/23	Signed 10/5 Ch. 564
44 Exemption -- 1 Property, RPTL Sec. 420-a (Place for Learning, Riverhead, Suffolk Co.)	S.825-a A.1549-a	LaValle Acampora	Passed Senate 4/26 Passed Assembly 6/9	Signed 10/5 Ch. 546
45 Exemption -- 1 Property, RPTL Sec. 420-a (St. Luke Lutheran Church, Huntington, Suffolk)	S.6682-a A.10437-a	Flanagan Raia	Passed Senate 5/25 Passed Assembly 6/9	Signed 8/3 Ch. 278
46 Exemption -- 1 Property, RPTL Secs. 420-a (St. Thomas Malankara Orthodox Church, Hempstead)	S.7545 A.9322	Fuschillo McDonough	Passed Senate 6/21 Passed Assembly 6/16	Signed 8/3 Ch. 296
47 Exemption -- 2 Properties, RPTL Sec. 420-a (Samaritan Shelters, Inc., Bethlehem & N.Scot., Albany)	S.5358 A.8729	Breslin Rules(Casale)	Passed Senate 6/22 Passed Assembly 6/22	Signed 10/19 Ch. 589
48 Exemption -- 1 Property, RPTL Sec. 420-a (Shalem Pentecostal Tabernacle, Inc., Elmont, Nassau)	S.7134-b A.10534-b	Balboni Alfano	Passed Senate 6/17 Passed Assembly 6/22	Signed 10/19 Ch. 616
49 Exemption -- 1 Property, RPTL Sec. 420-a (Shiloh Baptist Church, Hempstead)	S.6384-a A.10077-a	Skelos Weisenberg	Passed Senate 4/26 Passed Assembly 6/9	Signed 10/5 Ch. 564
50 Exemption -- 1 Property, RPTL Sec. 420-a (Sisters, Lovers of the Holy Cross of Westbury)	S.7045 A.8392-a	Hannon Rules (Ferrara)	Passed Senate 6/14 Passed Assembly 6/16	Signed 8/17 Ch. 376
51 Exemption -- 2 Properties, RPTL Sec. 420-a (Temple Isaiah of Great Neck, N. Hempstead)	S.4158 A.7410	Balboni DiNapoli	Passed Senate 7/20 Passed Assembly 6/9	Signed 8/17 Ch. 396
52 Exemption -- 1 Property, RPTL Sec. 420-a (Temple Sinai of Roslyn, North Hempstead)	S.7197-a A.10990-a	Balboni Rules(DiNapoli)	Passed Senate 6/1 Passed Assembly 6/9	Signed 10/19 Ch. 617
53 Exemption -- 1 Property, RPTL Sec. 420-a (Uniondale Early Childhood Ctr., Inc., Hempstead)	S.6137 A.9734	Hannon O'Connell	Passed Senate 6/10 Passed Assembly 6/16	Signed 7/20 Ch. 163
54 Exemption -- 2 Properties, RPTL Sec. 420-a (United Hebrew Community of NY, Adath Israel, NYC)	S.7373 A.10152	Golden Rules	Passed Senate 6/10 Passed Assembly 6/9	Signed 7/13 Ch. 153
55 Exemption -- 1 Property, RPTL Sec. 420-a (Westchester Haitian American Church, New Rochelle)	S.6408-a A.10075-a	Oppenheimer Tocci	Passed Senate 6/21 Passed Assembly 6/9	Signed 8/10 Ch. 350
56 Exemption -- 1 Property, RPTL Sec. 420-a (Yoga Anand Ashram, Amityville, Babylon, Suffolk)	S.5930-a A.9414-a	Fuschillo Sweeney	Passed Senate 6/16 Passed Assembly 6/14	Signed 8/3 Ch. 298
57 Exemption -- 1 Property, RPTL Sec. 420-b (Amityville Post 1015 American Legion Home, Babylon)	S.6994-a A.11028	Johnson Rules(Sweeney)	Passed Senate 6/16 Passed Assembly 6/9	Signed 8/10 Ch. 360
58 Exemption -- 1 Property, RPTL Sec. 420-b (Little Red School House Hist.Soc.,Coeymans,Albany)	S.5357-a A.8728-a	Breslin Rules(Casale)	Passed Senate 5/25 Passed Assembly 6/16	Signed 10/5 Ch. 552
59 Exemption -- 1 Property, RPTL Sec. 420-b (Sag Harbor Historical Soc., Inc., V. of Sag Harbor)	S.5978-a A.9340-a	LaValle Thiele	Passed Senate 6/1 Passed Assembly 6/16	Signed 10/5 Ch. 558

2004 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
60 Exemption -- 1 Property, RPTL Sec. 420-b (Southold Historical Society, T. of Southold)	S.6901-a A.10504-b	LaValle Acompora	Passed Senate 6/2 Passed Assembly 6/22	Signed 10/19 Ch. 612
61 Exemption -- 1 Property, RPTL Sec. 464 (Coeymans Hollow Vol. Fire Co., Coeymans, Albany)	S.5356-a A.8727-a	Breslin Rules(Casale)	Passed Senate 6/17 Passed Assembly 6/16	Signed 8/3 Ch. 294
62 Exemption -- 1 Property, RPTL Sec. 464 (Lynnbrook Fire Dept. Emerg. Med. Co. #1, Hempstead)	S.7258 A.11159	Skelos Rules(Barra)	Passed Senate 5/25 Passed Assembly 6/14	Signed 10/5 Ch. 572
63 Exemption -- Persons with Disabilities, Allows schools to let properties w/ school age children benefit	S.7789 A.11490	Flanagan Rules(Cahill)	Passed Senate 12/22 Passed Assembly 6/23	Signed 1/28/05 Ch. 753
64 Exemption -- Residential-Commercial Use (RESCUE), Extends Option to all Municipalities (RPTL 485-a)	S.3701-a A.7260-a	Maziarz Higgins	Passed Senate 4/19 Passed Assembly 6/22	Signed 10/26 Ch. 632
65 Exemption -- STaR, Prescribes how and when Co-op. benefits are to be given to tenant-stockholders	S.6033-b A.9418-b	Spano Brodsky	Passed Senate 7/20 Passed Assembly 6/3	Signed 9/21 Ch. 469
66 Exemption -- Vets., Alternative, Amds. Ch. 144 of '00, Renewal optional if certain conditions change	S.6376 A.6050-b	Larkin Tocci	Passed Senate 6/3 Passed Assembly 6/22	Signed 10/26 Ch. 646
67 Exemption -- Vets., Alternative, adds eligibility for Global War on Terrorism expeditionary medal recipients	S.7491 A.10417	Balboni DiNapoli	Passed Senate 6/21 Passed Assembly 6/14	Signed 9/21 Ch. 473
68 Exemption -- Volunteer Fire/Ambulance Members in Nassau Co. to be 10% exempt (Amds.C.177 of '03)	S.6420-a A.10213	Marcellino Sidkman	Passed Senate 6/8 Passed Assembly 6/21	Signed 11/24 Ch. 719
69 Exemption -- Volunteer Fire/Ambulance Members in Suffolk Co. to be 10% exempt (Amds. C.450 of '02)	S.5182-a A.9333	Flanagan Sweeney	Passed Senate 2/9 Passed Assembly 1/20	Signed 2/24 Ch. 9
70 Exemption -- Volunteer Fire/Ambulance Members in Suffolk Co., extends to cooperative apartments	S.6512-b A.10038-b	Trunzo Sweeney	Passed Senate 6/21 Passed Assembly 6/22	Signed 10/26 Ch. 648
71 Exemption -- Volunteer Fire/Ambulance Members in Westchester Co. to be 10% exempt (Amds.C.142 of '03)	S.6084 A.9657	Liebell Bradley	Passed Senate 6/17 Passed Assembly 6/16	Signed 8/17 Ch. 399
72 Exemption -- Volunteer Fire/Ambulance Members in in Cattaraugus Co. (Optional), up to 10% ex. w/ \$3K limit	S.5237-a A.7443	McGee Young	Passed Senate 6/21 Passed Assembly 6/16	Signed 9/21 Ch. 464
73 Exemption -- Volunteer Fire/Ambulance Members in Lewis Co. only (optional), up to 10% ex. w/ \$3K limit	S.4086-a A.7250-a	Meier Scozzafava	Passed Senate 6/15 Passed Assembly 5/20	Signed 8/17 Ch. 395
74 Exemption -- Volunteer Fire/Ambulance Members in Oneida Co. only (optional), up to 10% ex. w/ \$3K limit	S.6963 A.9684	Meier Destito	Passed Senate 6/16 Passed Assembly 6/3	Signed 8/10 Ch. 341
75 Exemption -- Volunteer Fire/Ambulance Members in Schenectady Co. (optional), up to 10% ex. w/ \$3K limit	S.6771 A.10815	Farley Rules(Tonko)	Passed Senate 5/5 Passed Assembly 6/3	Signed 11/16 Ch. 705
76 Exemption -- Volunteer Fire/Ambulance Members in Schoharie Co. only (optional), up to 10% ex. w/ \$3K limit	S.6955 A.11355	Seward Rules(Hooker)	Passed Senate 5/20 Passed Assembly 6/23	Signed 11/16 Ch. 708
77 Nassau County Provisions -- Limits Adjustment of Current Base Proportions to 2 percent	S.6179-a A.9801-a	Skelos DiNapoli	Passed Senate 4/14 Passed Assembly 4/14	Signed 4/26 Ch. 43
78 Nassau County Provisions -- Long Beach, Glen Cove, and Lk. Success, Limits adjustment of Art.19 shares	S.7198 A.11030	Skelos Rules(Weisenberg)	Passed Senate 5/11 Passed Assembly 5/12	Signed 5/25 Ch. 92
79 Nassau County Provisions -- Long Beach School Dist. Allows re-allocation of '03 levy for tax classes 2-4	S.6614 A.10158-a	Skelos Weisenberg	Passed Senate 4/1 Passed Assembly 4/1	Signed 4/13 Ch. 33

2004 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
80 Nassau County Provisions -- extends Art. 18 to zones of assessment (Amds. Ch.685 of 2003)	S7483 A.11424	Skelos Rules(DiNapoli)	Passed Senate 6/21 Passed Assembly 6/23	Signed 8/17 Ch. 413
81 New York City Provisions -- Certain Housing Units, Adds new eligibility categories, Amds. RPTL Sec. 421-b	S.6862-a A.10998-a	Padavan McLaughlin	Passed Senate 6/21 Passed Assembly 6/21	Signed 9/14 Ch. 448
82 New York City Provisions -- certain Low Income Housing to be exempt (Amds. RPTL 420-c)	S.7372 A.11289	Golden Rules(McLaughlin)	Passed Senate 6/21 Passed Assembly 6/17	Signed 9/28 Ch. 522
83 New York City Provisions -- certain Low Income Housing to be exempt (further Amds. RPTL 420-c)	S.7709 A.11788	Golden Rules(McLaughlin)	Passed Senate 8/11 Passed Assembly 8/11	Signed 9/28 Ch. 526
84 New York City Provisions -- Extends Class II Abatement Program for 4 yrs. (RPTL 467-a)	S.6430-a A.9610-b	Padavan Grannis	Passed Senate 5/18 Passed Assembly 5/10	Signed 5/28 Ch. 97
85 New York City Provisions -- New Multiple Dwellings, Amends RPTL Secs. 421-a & 489	S.7404-a A.11402-a	Padavan Rules(McLaughlin)	Passed Senate 6/21 Passed Assembly 6/23	Signed 12/15 Ch. 744
86 New York City Provisions -- Reduces sewer & water rents of Srs. Granted RPTL 467 exemptions	S.7671 A.4709-a	Padavan Brennan	Passed Senate 7/20 Passed Assembly 6/22	Vetoed 9/14 Veto Message #225
87 New York City Provisions -- Restores transfer reporting fee requirement for cooperative apartments	S.7185-a A.11222	Padavan Rules (Brennan)	Passed Senate 6/21 Passed Assembly 6/21	Signed 9/28 Ch. 521
88 New York City Provisions -- Tax Arrears on certain Housing Development Fund properties (Pvt.Hsg.Fin. L)	S.7239 A.10858	Mendez Rules (Lopez)	Passed Senate 6/22 Passed Assembly 6/23	Signed 7/27 Ch. 225
89 New York City Provisions -- Tax Revenue & Tax Credit related provisions (involving lower Manhattan)	S.7444 A.11459	Padavan Rules (Silver)	Passed Senate 6/15 Passed Assembly 6/14	Signed 7/6 Ch. 143
90 New York City Provisions -- Temporary Commercial Incentive Area Boundary Commission, 2003 boundaries	S.5584-a A.9030-a	Padavan Rules	Passed Senate 3/31 Passed Assembly 6/14	Signed 10/26 Ch. 636
91 Railroad Aid for certain Municipal Corps. & Spec. Dists., affected by MTA lease of NS Pt. Jervis line in 2003	S.5526-b A.9494-b	Larkin Gunther, A.	Passed Senate 6/15 Passed Assembly 6/23	Signed 8/24 Ch. 412
92 Recreational Vehicles of less than 400 Sq. Ft., makes clarifying amendments to Ch. 539 of '03 (RPTL 102(12))	S.5733 A.9188	Maziarz Rules (Morelle)	Passed Senate 3/30 Passed Assembly 5/24	Signed 10/26 Ch. 637
93 Sales Disclosure -- Requires disclosure of Water Utility surcharges to prospective purchasers	S.3756 A.6923-a	Balboni Weisenberg	Passed Senate 2/10 Passed Assembly 2/23	Signed 5/4 Ch. 61
94 State Board powers -- Bestows rulemaking authority relating to notices in eminent domain proceedings	S.1332-a A.11167	Leibell Rules (Brodsky)	Passed Senate 6/22 Passed Assembly 6/3	Signed 9/14 Ch. 450
95 Suffolk Co. Provisions -- Limits adjustment of current base proportions to 2%, Art. 19 (T. of Islip)(2 yrs.)	S.7670 A.11749	Trunzo Rules (Fields)	Passed Senate 7/20 Passed Assembly 8/11	Signed 9/21 Ch. 502
96 Tax Collection -- Allows Early Payment Option for Town & County taxes (in month of December)	S.3396 A.2214	DeFrancisco Sweeney	Passed Senate 6/22 Passed Assembly 1/26	Vetoed 9/21 Veto Message #230
97 Tax Collection -- Authorizes Partial Payment of taxes at any time to be applied to outstanding balance	S.1528-a A.9495-a	Wright Gunther, A.	Re-Passed Senate 6/16 Passed Assembly 6/14	Vetoed 9/14 Veto Message #227
98 Tax Enforcement -- Allows a successive notice of pendency to be filed (CPLR & RPAPL amds.)	S.5991-a A.9612-a	Volker Schimminger	Passed Senate 6/21 Passed Assembly 6/23	Vetoed 11/3 Veto Message #261
99 Tax Enforcement -- C. of Schenectady, allows another bulk tax lien sale process	S.7405 A.11405	Farley Rules (Tonko)	Passed Senate 6/21 Passed Assembly 6/21	Signed 7/20 Ch. 177

2004 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

<u>Subject of Legislation</u>	<u>Bill Numbers</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
100 Tax Enforcement -- Dutchess Co., Amds. Ch. 567 of '03 to authorize refunds if interest/penalties were paid	S.6068 A.9605	Saland Miller	Passed Senate 3/17 Passed Assembly 6/3	Signed 10/19 Ch. 595
101 Tax State Property -- Putnam Co. lands to be taxable for all purposes (amds. RPTL 532(d)) (effective '07)	S.2359-a A.6329-a	Leibell Galef	Passed Senate 6/22 Passed Assembly 6/23	Signed 8/17 Ch. 364
102 T. of Big Flats, Chemung Co. , Allows residency in an adjacent county for certain officers (incl. Assessor)	S.6329-a A.9998-a	Kuhl Winner	Re-Passed Senate 6/22 Passed Assembly 6/23	Signed 8/10 Ch. 323
103 T. of Southampton, Suffolk Co., Allows additional time for Ag. Assessment applications, and other provs.	S.6874-a A.10398-a	LaValle Thiele	Passed Senate 6/16 Passed Assembly 5/24	Signed 6/29 Ch. 129
104 T. of Tonawanda, Erie Co. -- Authorizes levying of assessments in a new constr. & improve. District	S.7013-c A.11454-b	Rath Rules(Schimminger)	Passed Senate 6/22 Passed Assembly 6/22	Signed 8/17 Ch. 374

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