

New York State Assembly
2011 ANNUAL REPORT

committee on
**REAL PROPERTY
TAXATION**

Sandra R. Galef
Chairperson



Sheldon Silver
Speaker



THE ASSEMBLY
STATE OF NEW YORK
ALBANY

CHAIR
Real Property Taxation

COMMITTEES
Corporations, Authorities and Commissions
Election Law
Governmental Operations
Health

SANDRA R. GALEF
Assemblywoman 90th District

December 15, 2011

The Honorable Sheldon Silver
Speaker of the Assembly
Room 932 – Legislative Office Building
Albany, New York 12248

Dear Speaker Silver:

I am pleased to submit the 2011 Annual Report of the Assembly Standing Committee on Real Property Taxation. This was a busy year for the Committee, with a wide range of challenging issues and diverse legislation to consider.

In 2011, the Committee met ten times and reported fifty-three bills. We reviewed and reported proposed legislation in a variety of areas including general administration, exemption administration, and jurisdiction specific (local) legislation. In addition to our legislative responsibilities, the Committee worked closely with the New York State Office of Real Property Tax Services (ORPTS) to promote informed and responsible legislation. The Committee also collaborated with the Assembly Standing Committees on Local Governments and Cities to conduct a joint public hearing to examine the impact of State aid to counties, cities, towns and villages included in the State Fiscal Year 2011-2012 Budget, including Aid for Cyclical Reassessments and Assessor Training Aid.

In 2012, the Committee will continue to focus on legislation that will provide real property tax relief, improve assessment practices, enhance efficiency and reduce costs in real property tax administration, and examine the effects of real property tax exemptions.

I have greatly enjoyed working with the Real Property Tax Committee members. Their knowledge and enthusiasm were instrumental in making this a pleasant and productive year. I look forward to another productive year in 2012.

Sincerely,

Sandra R. Galef, Chairperson
Real Property Taxation Committee

2011 STANDING COMMITTEE ON

REAL PROPERTY TAXATION

SANDRA R. GALEF, CHAIRPERSON

MEMBERS of the COMMITTEE

MAJORITY

James F. Brennan
Aileen M. Gunther
Guillermo Linares
Grace Meng
Naomi Rivera
Annette M. Robinson

MINORITY

Steven McLaughlin – Ranking Member
Nancy Calhoun
Janet L. Duprey

COMMITTEE STAFF

Lauren M. Denison, Legislative Analyst
Julia Mallalieu, Assistant Secretary for Program and Policy
Christian A. Malanga, Associate Counsel
Rebecca Southard-Kreiger, Committee Clerk
Judy Alfonso, Program and Counsel Secretary

TABLE OF CONTENTS

I.	General Administrative	
	A. State-Wide Legislation.....	1
	B. Legislation of Local Significance.....	3
II.	Real Property Tax Exemptions	
	A. State-Wide Legislation	5
	B. Legislation of Local Significance.....	6
	C. Not-For-Profit Retroactive Exemptions.....	6
III.	Public Hearings.....	9
IV.	Outlook for 2012.....	9
V.	Appendices	
	D. Appendix A: 2011 Committee Summary.....	11
	E. Appendix B: Enacted RPT Committee Bill(s).....	12
	F. Appendix C: RPT Committee Bills Passed Assembly Only.....	16
	G. Appendix D: RPT Committee Bills Vetoed.....	17

I. GENERAL ADMINISTRATIVE

A. STATE-WIDE LEGISLATION

Changes to State Aid Program

(Aid to Localities Budget Bill (S.2803-E/A.4003-E); Chapter 53 of the Laws of 2011)

The State Fiscal Year 2011 – 2012 Budget limits aid that may be paid to localities for conducting cyclical reassessments to no more than once every four years. Prior to this, aid of up to \$5 per parcel was available any year a reassessment was conducted and up to \$2 per parcel was available in the non-reassessment years of an approved multi-year reassessment plan.

Relates to Payments of Taxes in Installments in Certain School Districts

(A.6719 Magnarelli; Chapter 551 of the Laws of 2011)

This legislation allows school districts that have opted to allow for the installment payment of school taxes to choose the minimum payment amount for each installment. Prior to this legislation state law required the first installment payment to be at least 50% of the total school tax liability and the second payment to be at least 50% of the remaining balance amount.

Real Property Tax Levy Limitations

(Part A of A.8518 Lopez V.; Chapter 97 of the Laws of 2011)

In 2011, the New York State Legislature passed and the Governor signed legislation creating a real property tax cap that limits levies of local governments and school districts located outside of New York City. The legislation contains the following provisions:

- Prohibits any local government (including towns, cities, villages, counties, fire districts and all special districts except for New York City and counties contained therein), and any school district, except for the Big Five School Districts, from levying real property taxes that would exceed the lesser of 2% above the previous year's levy or an inflation factor;
- Requires each local government and school district to calculate its tax levy limit and submit information used to calculate such limit to the comptroller and, for school districts, also requires such information to be submitted to the Commissioner of Education and the Commissioner of Taxation and Finance;
- Authorizes a local government to exceed the levy limit if the local government passes a local law, or in the case of a district a resolution, to override such limit by a vote of sixty percent of the total voting power of the local governing body;
- Authorizes a school district to exceed the levy limit if its proposed budget requires a levy that is greater than the tax levy limit and it receives 60% voter approval;
- Provides for several exemptions to the limit, including:
 - Court orders/judgments that exceed 5% of the total levy from the previous year;
 - Certain growth in pension costs where the system average actuarial contribution rate increases by more than two percentage points from the previous year, excluded are contributions to the retirement system caused by growth in the system average actuarial contribution rate above two percentage points;
 - Capital costs (for school districts only) which includes debt service, lease expenditures, and transportation capital debt service.

- Allows adjustments to the limit to account for:
 - Carryover from one year to the next, any amount equal to the amount the previous year's levy was below that year's levy limit, but no more than 1.5% of the levy limit of such year;
 - A tax base growth if there is physical or quantity growth in the property base
 - Consolidation/dissolution whenever local government functions are transferred to another local government, or where a local government dissolves or consolidates, the comptroller is required to calculate savings and adjust the levy limits for the respective local governments; and
 - New governments (Levy limit does not apply to the first fiscal year after a local government is newly established.)
- For local governments applies to fiscal years beginning in 2012, and for school districts applies to the 2012-13 fiscal year;
- Sunsets May 1, 2017.

Hurricane Irene and Tropical Storm Lee Assessment Relief Act
(Part G of Budget Bill S.50002/A.40002; Chapter 56 of the Laws of 2011)

The Governor called an extraordinary session on December 7, 2011 to consider two Budget Bills. Part G of one of these bills, S.50002/A.40002, signed as Chapter 56 of the Laws of 2011, established the "Hurricane Irene and Tropical Storm Lee Relief Act." This act allows counties and those municipal corporations wholly or partially contained within, that have been included in the federal disaster declarations for either Hurricane Irene or Tropical Storm Lee or both, to adopt a local law or resolution to provide assessment relief to certain storm victims. In a participating municipality, property owners who are believed to have lost at least fifty percent of their assessed value due to the storm would be eligible to apply with the appropriate assessor for an assessment reduction on the 2011 assessment roll.

Installment Payment Authorization School Districts Affected by Floods or Natural Disasters
(Part I of Budget Bill S.50002/A.40002; Chapter 56 of the Laws of 2011)

Part I of Chapter 56 of the Laws of 2011 authorizes school districts affected by floods or natural disasters to allow for the payment of school taxes in installments under certain circumstances. This chapter provides that if a flood or other natural disaster affects a community during the six months preceding the due date for that community's school district's school taxes, and the school district is located in a county included in a federal disaster declaration, the school board is permitted to pass a resolution allowing for payment of taxes in installments and setting the applicable due dates. This chapter also sets rules for the implementation of such resolutions. In addition, for school aid payments for the 2011-2012 school year, the State is authorized to advance school aid payments or portions thereof to any school district that adopts a resolution pursuant to this chapter of the Real Property Tax Law.

Assessment Petition Notification of Fire Districts
(A.523 Magee; Passed the Assembly)

This legislation would require that notice be provided to the Chair of the Board of Fire Commissioners when there is a challenge to a real property tax assessment within a fire district. This legislation would allow fire districts, which receive funding through real property taxation, to receive the same notification received by other affected parties.

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

This bill would change the time frame of tax certiorari proceedings for commercial properties. In addition it would allow a municipality to demand an appraisal from the taxpayer after one year from the commencement of a

proceeding. (Current law allows such a request after two years.) Furthermore, it would decrease the amount of time the petitioner has to submit an appraisal and would not require the municipality to submit an appraisal until after the taxpayer has filed an appraisal. In addition, it would allow the petition to be dismissed after 36-months from the date of the commencement of the proceeding if the petitioner fails to file a note of issue.

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

Extension of Small Claims Assessment Review to Limited Partnerships
(A.4982 Galef; Passed the Assembly)

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

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

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

B. LEGISLATION OF LOCAL SIGNIFICANCE

Amendment to New York City Cooperative and Condominium Tax Abatement Application Disclosure
(A.1777 Rosenthal; Chapter 362 of the Laws of 2011)

This legislation allows an owner of a dwelling unit of a property situated in a city having a population of one million or more of a copy of any application or statements pertaining to such dwelling unit, for the cooperative and condominium tax abatement, upon request and with personally identifying information redacted.

Optional Base/Adjusted Base Proportion Limitations for Approved Assessing units in Nassau County
(A.6461-B Weisenberg; Chapter 36 of the Laws of 2011)

Certain municipalities that have opted into the Homestead Tax Option, as authorized by Article 19 of the RPTL, have requested special legislation limiting the amount by which their base or adjusted base proportions can increase in a class of properties in a given year. By limiting base and adjusted base proportional shifts, which are used for calculating tax shares and tax rates, large changes in tax liabilities between the two classes of properties are avoided. This legislation authorizes approved assessing units in Nassau County (cities and villages that do their own assessing) to adopt a local law limiting class shifts to 1% for taxes based upon the 2011 assessment roll. If a locality chooses not to adopt the local law, the default is 5%.

Base Proportion Limitations
(A.6462 Weisenberg; Chapter 164 of the Laws of 2011)

This legislation provides that, in a special assessing unit that is not a city (Nassau County), for the 2011 assessment roll, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year by more than 1%. By limiting base and adjusted base proportional shifts, which are used for calculating tax shares and tax rates, large changes in tax liabilities between the classes of properties are avoided.

Assessment Roll Filing Extension; Certain Municipalities
(A.8125-A Magee; Vetoed by Governor)

This legislation would provide that assessing units that are towns within a county having a population of more than 73,000 and less than 75,000, determined in accordance with the latest federal decennial census (Madison County), may adopt a local law or resolution postponing the filing of the tentative assessment roll to a date no later than July 31, 2011 and canceling any previously filed tentative assessment roll for 2011. The governing body of such an assessing unit may adopt a local law or resolution superseding its prescribed date for filing the tentative assessment roll and associated dates relative to the 2011 assessment roll to accommodate the determination of assessments of all property in the assessing unit, and for the process and full consideration of complaints. The governing body would be required to establish a specific date by which the assessor shall be required to file a tentative assessment roll and, if necessary, dates on which the Board of Assessment Review shall convene. It would also be required to provide for the notification of any increases in assessment from a previous year.

II. REAL PROPERTY TAX EXEMPTIONS:

A. STATE-WIDE

STAR Program Cost Containment Measures

(Part N of Budget Bill S.2808-D/A.4008-D; Chapter 57 of the Laws of 2011)

The 2011 – 2012 Budget contained the following measures to reduce the overall cost of the STAR program:

- Provides that when STAR Exemptions are awarded erroneously and are revoked, interest shall be added to the amount owed back by the owner at the same rate applied when taxes are delinquent;
- Creates a voluntary renunciation program allowing a property owner to give up his or her claim to an exemption on one or more proceeding assessment roll as provided in this section. Amount owed is as follows:
 - The assessed value that was exempted is multiplied by the tax rate that were applied to that assessment roll. Interest shall then be added at a rate prescribed in §924-a (which is usually 12% per year/1% per month) plus a \$500 processing fee.
 - After this computation the County Director shall return the form with the total amount due. A copy of the form shall be provided to the assessor and in the case of STAR the Commissioner. Within 15 days after mailing of such form the applicant shall pay the total amount due. The amount collected minus the processing fee shall be distributed amongst the affected municipal corporations, provided that in the case of STAR, the amount shall be paid to the State;
- Provides that beginning with the 2011 – 2012 school year, the tax savings applicable to any “portion of a school district shall not exceed the tax savings applicable to that portion in the prior school year multiplied by 102%. The tax savings attributable to the basic and enhanced exemptions shall be calculated separately. The commissioner must calculate tax savings limitations for the purposes of this subdivision.

First-time Homebuyer Exemption Extender

(A.5028; Sweeney; Chapter 77 of the Laws of 2011)

This legislation authorizes municipalities to extend until December 31, 2016, the first-time homebuyer exemption program that expired on December 31, 2010. The program provides localities with an option to allow for a partial real property tax exemption for owner-occupied, primary residential property that is newly constructed or reconstructed under certain conditions.

Municipally Owned Electric Generation and Distribution System Exemption

(A.5452 Russell; Chapter 275 of the Laws of 2011)

This legislation allows real property that is owned by a municipal corporation used as an electric generation and distribution system to be wholly or partially exempt from taxation, special ad valorem levies and special assessments, by any municipal corporation in which it is located, provided the governing board thereof agrees so in writing.

421-m Multiple Dwelling Exemption

(Part B of A.8518 Lopez V.; Chapter 97 of the Laws of 2011)

Chapter 97 of the Laws of 2011, known as “The Rent Act of 2011,” included provisions that added a new Section 421-m to the Real Property Tax law, which allows a city, town or village by local law to provide a real property tax exemption for the construction or substantial rehabilitation of multiple dwellings where at least twenty percent of the units are affordable units.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Residential-Commercial Exemption Program; Certain Counties
(A.4643-A Burling; Chapter 545 of the Laws of 2011)

This legislation authorized towns, cities, village and other taxing entities, except for counties and school districts, located in a county having a population of not less than 65,390 and not more than 65,400 (Livingston County), to adopt a local law providing for an exemption for commercial use property or mixed-use property that was converted, created, modernized, rehabilitated, expanded or otherwise improved. Subsequent to the adoption of a local law by a town, city, village or other taxing entity, the applicable county or school district would be authorized to adopt a local law or resolution providing for the exemption to the same extent.

Such an exemption shall not be granted concurrent with or subsequent to any other real property tax exemption granted to the same improvements. This bill would expire and be repealed twelve years after its effective date.

Single Room Occupancy Rehabilitation Exemption Extender
(A.6319 Linares; Chapter 140 of the Laws of 2011)

This legislation extends for four years (until December 31, 2015) an authorization for a municipality to which the multiple dwelling law is applicable, to provide a real property tax abatement for the rehabilitation of single room occupancy housing. Prior statute provided authorization until December 31, 2011.

New York City 421-a Extender
(Part B of A.8518 Lopez V.; Chapter 97 of the Laws of 2011)

Chapter 97 of the Laws of 2011, known as “The Rent Act of 2011,” included provisions that extended New York City’s 421-a multiple dwelling exemption program through June 15, 2015 and further provided that for the period January 1, 2007 though June 30, 2009 the construction period may be extended for six years, although benefits will be granted only for three years of construction.

C. NOT-FOR-PROFIT RETROACTIVE EXEMPTIONS

Assessors in several jurisdictions were authorized to accept real property tax exemption applications after the applicable taxable status date for certain properties (31 in all) owned by religious organizations, municipalities, educational institutions, and other nonprofit entities. In most cases, the property was purchased and/or acquired after the taxable status date. In some instances, the property owners were unaware of the need to file annual exemption applications. Under the following pieces of legislation, the assessor is granted the authority to review the application and determine if the entity qualifies for the nonprofit real property tax exemption pursuant to State Law. If the assessor determines the nonprofit entity is eligible, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel fines, penalties, or interest remaining unpaid. The following is a list, by chapter number, of the organization name and taxing jurisdiction affected by this legislation.

Chapter #	ORGANIZATION NAME	ASSESSMENT JURISDICTION(S)
267	Congregation Ohr Yitzchok	Town of Ramapo
271	Chabad at Stony Brook, Inc.	Brookhaven

273	Planned Parenthood Mohawk Hudson	City of Schenectady
274	Hebrew Academy of Nassau County	County of Nassau
276	Rock Apostolic Church	Town of Ramapo
287	Congregation Talmud Torah D'Chasidei Bobov Monsey	Town of Ramapo/ Village of Spring Valley
303	Hands Across Long Island, Inc	Town of Brookhaven
304	Kollell Shas Keren Hatorah, Inc.	Town of Ramapo
315	Lord-N-Fields Voice of Freedom Bible Church Community Workers International, Inc.	Town of Brookhaven
335	State Street Presbyterian Church	City of Schenectady
336	Breast Cancer Help, Inc.	Town of Islip
338	Family Service League, Inc.	Town of Huntington
340	Authorizes Madraigos, Inc.	Nassau County
343	United Latin American Pentecostal Church	Town of Brookhaven
344	Plumbers Local Union No. 200 Apprenticeship Training Fund	Town of Islip
345	St. John's Evangelical Lutheran Church	Town of Islip
346	Lighthouse Mission, Inc.	Town of Brookhaven
349	Bethel A.M.E. Church	City of Schenectady
351	Yeshiva and Mesivta Toras Chaim of Greater New York at South Shore	County of Nassau
352	Feed My Sheep Church	Town of Brookhaven
353	First Unitarian Society	City of Schenectady

362	Foundation for Sephardic Studies, Inc.	City of New York
411	Town of Ramapo	Town of Ramapo
416	Rosco-Rockland Fire District	Town of Rockland
433	Village of North Hills	County of Nassau
443	New York Mills Historical Society	Town of Whitesborough/ Village of New York Mills
450	True North Tyler Street, LLC	City of Troy
464	Schenectady Civic Players, Inc	City of Schenectady
466	Massapequa Fire District	County of Nassau
485	Wantagh Fire District	County of Nassau
487	Village of Mineola	County of Nassau

IV. PUBLIC HEARINGS

- March 1, 2011 – Public Hearing to examine and assess the impact of capping real property taxes in New York State

This year the Real Property Taxation Committee held a collaborative public hearing with the Assembly Standing Committees on Ways and Means, Education, Local Governments and Cities. The purpose of the hearing was to examine what effects Governor Cuomo’s proposed property tax cap for New York, S.2706 (Skelos)/A.3982 (Silver) would have on property owners, local governments and school districts; and, to evaluate alternative proposals that would allow property owners tax relief while ensuring vital services and benefits are maintained.

- December 7, 2011 – Public Hearing to examine aid to counties, cities, towns and villages included in the State Fiscal Year 2011-2012 Budget

This hearing examined the impact of State aid to counties, cities, towns and villages included in the State Fiscal Year 2011-2012 Budget with a focus on the Aid and Incentives for Municipalities program, aid to eligible municipalities in which a video lottery gaming facility is located, Aid for Cyclical Reassessments and assessor training aid. This hearing met the Assembly Rules requirement that the chairperson of each standing committee call at least one public hearing after the adoption of the state budget regarding the implementation and administration of programs of departments, agencies, divisions, authorities, boards, commissions, public benefit corporations and other entities within the jurisdiction of such committee, as mandated by Assembly Rule IV, §4.

V. OUTLOOK FOR 2012

Real property tax assessments and exemptions determine the distribution of tax liability that local governments and school districts impose on residential, commercial and industrial real property. Not only is the Committee responsible for legislation that sets policies for equity and fairness in the way assessors determine real property tax assessments, but it is also responsible for developing ways to reduce the overall tax burden.

In 2012, the Committee will continue its obligation to review and consider legislation that will improve the real property taxation and assessment process. Our focus will be on real property tax relief, improving assessment practices and efficiency, and real property tax exemptions.

Real property tax relief: with some of the highest real property taxes in the country, real property taxation has been gaining increasing attention and public scrutiny as many people find the cost of living in the State of New York to be increasingly burdensome. In 2012, the Real Property Taxation Committee plans to continue its efforts to address the effectiveness and sustainability of current tax relief efforts including the STAR exemption program, as well as the use of various exemptions in providing real property tax relief. It will also strive to find alternatives to programs that are identified as being inadequate or unsuccessful.

Assessment practices: as the foundation of the real property tax system is based on the assessment process, it is imperative that assessments be based on accurate and up-to-date information. The Committee will continue to push forward with proposals that will encourage taxing jurisdictions to use up-to-date, full value assessment practices. It will also continue to promote transparent assessment practices, thus ensuring that taxpayers have access to assessment information so that they may be active participants in the assessment process. Additionally, the Committee will continue to explore ways to integrate new technologies into real property assessment administration to streamline processes, decrease costs to the state and local governments and provide greater access to assessment data for taxpayers.

Exemptions: there are over 100 real property tax exemptions applicable to private real property. While these exemptions provide savings for certain property owners, they in turn shift the burden to other parties. As more properties become partially or wholly exempt from taxation in a community, the tax base becomes eroded and those property owners that do not receive exemptions experience tax increases. Because of this, the Real

Property Taxation Committee has made it a priority to scrutinize new exemption proposals and will continue to examine the fairness of preexisting exemptions in order to avoid unduly compromising the tax base.

APPENDIX A
2011 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE
REAL PROPERTY TAXATION COMMITTEE

FINAL DISPOSITION OF BILLS	ASSEMBLY	SENATE	TOTAL
Bill Reported -	53		52
To the Floor	0	0	0
To Ways & Means	52	0	52
To Codes	1	0	1
Bills Having Enacting Clause Stricken	10	0	10
Bills Having Committee Reference Change	1	0	1
To Higher Education	1	0	1
Senate Bills Substituted or Recalled		5	5
Bills Never Reported In Committee	231	29	260
Total in Committee	295	34	329
# of Bills Signed Into Law:	39		

Real Property Committee Meetings: 10

APPENDIX B
2011 ENACTED REAL PROPERTY TAXATION LEGISLATION

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
28	A07511	Silver (MS)	Relates to applications for certain tax abatements for industrial and commercial construction work on properties in cities of one million or more persons and tax abatements for certain electricity generating facilities in such city.
36	A06461B	Weisenberg	Relates to the base proportions of approved assessing units in the county of Nassau.
77	A05028	Sweeney (MS)	Extends the date allowable for exemptions for first-time homebuyers of newly constructed homes to on or after December 31, 2016.
97	A08518	Lopez V (MS)	Enacts major components of legislation relating to real property tax levies, rent regulation, exemption from local taxation and mandate relief.
140	A06319	Linares (MS)	Extends tax benefits for the rehabilitation of single room occupancy housing (SROs).
164	A06462	Weisenberg	Relates to allowing certain special assessing units other than cities to adjust their current base proportions.
267	A02367B	Jaffee	Authorizes Congregation Ohr Yitzchok to file an application for exemption from real property taxes for a parcel in the town of Ramapo, county of Rockland.
271	A04325A	Englebright	Authorizes Chabad at Stony Brook, Inc. to file an application for a real property tax exemption with the assessor of the town of Brookhaven for a certain parcel.
273	A05195A	Amedore	Authorizes Planned Parenthood Mohawk Hudson to file applications for a real property tax exemption with the city of Schenectady for four properties.
274	A05255A	Hooper (MS)	Authorizes the Hebrew Academy of Nassau county in the town of Hempstead to file an application for a real property tax exemption.
275	A05452	Russell	Permits municipal entities to waive property and other taxes levied against the property of a municipal electric company.

276	A05566	Jaffee	Authorizes the town of Ramapo to accept an application for real property tax exemption from the Rock Apostolic Church in the village of Spring Valley, town of Ramapo.
287	A06866A	Jaffee	Authorizes Congregation Talmund Torah D' Chasidei Bobov Monsey to file an application for a real property tax exemption.
303	A07302	Graf	Authorizes Hands Across Long Island, Inc. to retroactively apply for a real property tax exemption for certain property in Ronkonkoma, Suffolk county.
304	A07370	Jaffee	Authorizes Kollell Shas Keren Hatorah Inc. to file an application for exemption from real property taxes for certain parcels of land located in the town of Ramapo, county of Rockland.
315	A07989	Murray	Authorizes Lord-N-Fields Voice of Freedom Bible Church Community Workers International Inc. to file an application for exemption from real property taxes for a certain parcel of land located in the town of Brookhaven, county of Suffolk.
335	A05411A	Amedore	Authorizes State Street Presbyterian Church to file applications for a real property tax exemption with the city of Schenectady.
336	A06668	Ramos	Authorizes Breast Cancer Help, Inc. to apply to the assessor of the town of Islip for a real property tax exemption commencing on the date of conveyance of a certain parcel to such organization.
338	A06757	Conte	Authorizes Family Service League, Inc. to file an application for exemption from real property taxes for a certain parcel of land located in the town of Huntington.
340	A07069D	Weisenberg	Authorizes Madraigos, Inc. to apply for real property tax exemptions on certain parcels in the county of Nassau.
343	A07062A	Murray	Authorizes the United Latin American Pentecostal Church to retroactively apply for a real property tax exemption for property in Patchogue.
344	A07113B	Graf	Authorizes the assessor of the town of Islip to accept an application for exemption from real property taxes for certain parcels of land located in the town of Islip.
345	A07114B	Graf	Provides for an exemption for real property taxes to St. John's Evangelical Lutheran Church located on 345 Broadway, Sayville, New York 11776.
346	A07117B	Murray	Authorizes the Lighthouse Mission, Inc. to retroactively apply for a real property tax exemption for certain property in the village of Brookhaven in Suffolk County.

349	A07243	Tedisco	Authorizes Bethel A.M.E. Church to file applications for a real property tax exemption with the city of Schenectady.
351	A07904B	Weisenberg	Authorizes the assessor of Nassau county to accept an application for real property tax exemption from Yeshiva & Mesivta of Greater NY at South Shore.
352	A07791B	Murray	Authorizes the town of Brookhaven to accept an application for a real property tax exemption from the Feed My Sheep Church located in the town of Brookhaven, county of Suffolk.
353	A08042	Tedisco	Authorizes First Unitarian Society to file applications for real property tax exemptions.
362	A04773A	Cymbrowitz	Authorizes the assessor of the borough of Brooklyn to accept an application for exemption from real property taxes from Foundation for Sephardic Studies, Inc. for a certain parcel of land located in the borough of Brooklyn.
411	A02702A	Rabbitt	Authorizes the town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the town of Ramapo, county of Rockland.
416	A06056A	Gunther	Authorizes the town of Rockland to accept an application for real property tax exemption from the Roscoe-Rockland fire district.
433	A07387A	Schimmel	Authorizes the village of North Hills to file applications for real property tax exemptions with the county of Nassau.
443	A07736	Galef	Allows assessors of the town of Whitestown and village of New York Mills to accept an application for property tax exemption from the New York Mills Historical Society.
450	A08285	Canestrari	Authorizes True North Tyler Street, LLC to file an application with the assessor of the city of Troy for a real property tax exemption for the 2011 tax roll.
453	A01777	Rosenthal	Provides condominium owners with access to the application for the entire building for the tax abatements to verify that such owner's unit was included in the submission.
464	A05414B	Tedisco	Authorizes the city of Schenectady to accept an application for real property tax exemption from Schenectady Civic Players, Inc.
466	A07202B	Saladino	Authorizes the Massapequa fire district to apply to the assessor of the county of Nassau for a real property tax exemption for the 2010 tax roll.

485	A08148B	McDonough	Authorizes the assessor of the county of Nassau to accept an application for exemption from real property taxes from Wantagh Fire District.
487	A08216	McKevitt	Authorizes the village of Mineola to file an application for exemption from real property taxes for a certain parcel of land located in the town of North Hempstead, county of Nassau.
545	A04643A	Burling	Establishes a residential-commercial real property tax exemption program in certain counties.
551	A06719	Magnarelli	Relates to payments of taxes in installments in certain school districts.

APPENDIX C
2011 REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY

BILL No.	SPONSOR	DESCRIPTION
A523	Magee	Makes provisions with respect to service of real property assessment challenges upon fire districts.
A2603A	Rabbitt	Authorizes Occupations, Inc. to apply to the assessors of the village and town of Goshen for a real property tax exemption on a certain parcel of land.
A3392C	Latimer	Relates to proceedings for challenges to real property assessments.
A4982	Galef	Provides that persons residing in property owned by a limited partnership shall be eligible for small claims assessment review; repealer.
A7494C	Lupardo	Establishes assessments for the value of lands that may be used for prospective natural gas or oil development activities.

APPENDIX D
2011 REAL PROPERTY TAX LEGISLATION VETOED BY GOVERNOR

VETO No.	BILL No.	SPONSOR	DESCRIPTION
25	A08125-A	Magee	Authorizes an extension of time to file a tentative assessment roll in certain towns.