



2017

ANNUAL REPORT



New York State Assembly

Carl E. Heastie

Speaker

Committee on

Real Property Taxation

Sandy Galef

Chairperson



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 95th District

December 15, 2017

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

Dear Speaker Heastie:

I am pleased to submit the 2017 Annual Report of the Assembly Standing Committee on Real Property Taxation. This year was busy for the Committee, which dealt with a wide range of challenging issues and diverse legislation.

In 2017, the Committee met eight times and reported forty-seven bills. We reviewed and reported proposed legislation in a variety of areas including general administration and exemption administration. 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 will conduct a public hearing to examine the impact of the 2017-2018 State Budget on real property taxation including changes to the School Tax Relief (STAR) exemption program.

In 2018, 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 Taxation Committee members. Their knowledge and enthusiasm were instrumental in making this a pleasant and productive year. I look forward to another productive year in 2018.

Sincerely,

Sandra R. Galef, Chairperson
Real Property Taxation Committee

2017 STANDING COMMITTEE ON

REAL PROPERTY TAXATION

SANDRA R. GALEF, CHAIRPERSON

MEMBERS of the COMMITTEE

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Henry Tranes, Associate Counsel
Lauren Denison, Legislative Analyst
Rebecca Southard-Kreiger, Executive Director/Committee Clerk
Bridgette Annunziata, Program and Counsel Secretary

TABLE OF CONTENTS

I.	General Administrative	
	A. Statewide Legislation.....	1
	B. Legislation of Local Significance.....	1
II.	Real Property Tax Relief Programs	
	A. Statewide Legislation	2
	B. Legislation of Local Significance.....	4
	C. Not-For-Profit Retroactive Exemptions.....	5
III.	Public Hearings.....	7
IV.	Outlook for 2018.....	8
V.	Appendices	
	A. Appendix A: 2017 Committee Summary.....	9
	B. Appendix B: Enacted RPT Committee Bills.....	10
	C. Appendix C: RPT Committee Bills Passed Assembly Only.....	12
	D. Appendix D: Committee Bills Vetoed.....	13

I. GENERAL ADMINISTRATIVE

A. STATEWIDE LEGISLATION

Allow the Partial Payment of Property Taxes

Revenue Article VII Budget Bill Part F (S.2009-C / A.3009-C)

The 2017-2018 State Budget provides local government tax collectors the authority to receive property taxes in partial payments, if the municipality has passed a resolution adopting the provisions. The municipality would be authorized to establish conditions under which the partial payment option is permitted (e.g., the imposition of a service charge not to exceed \$10 per payment). Under prior law, taxpayers could not make partial payments of their property taxes, except where there is a statute specifically authorizing partial payments to be made.

Oil and Gas Fees

Revenue Article VII Budget Bill Part I (S.2009-C / A.3009-C)

The 2017-2018 State Budget extends provisions related to oil and gas fees. Real Property Tax Law §593 sets forth a schedule of fees to recover the cost of Office of Real Property Tax Services (ORPTS) setting unit of production values for the gas and oil industry. The law was set to expire on March 31, 2018. This legislation extended the section to March 31, 2021.

Expands Period to Pay Delinquent Taxes

A.1452 (Zebrowski); Passed the Assembly

This bill would increase from twenty-four months to thirty-six months the maximum length of installment agreements that may be entered between municipalities and certain delinquent taxpayers. Municipalities are not required to offer the maximum payment period.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Base/Adjusted Base Proportion Limitations for Certain Assessing Units

A.7513-A (Zebrowski); Chapter 156 of the Laws of 2017

This bill, applicable to the Town of Clarkstown, Rockland County, prohibits the current base proportion of any class from exceeding the adjusted base proportion or adjusted proportion of the immediately preceding year by more than one percent, provided that such assessing unit has passed a local law, ordinance or resolution containing such a requirement. In addition, the bill specifies that if an exceedance of the one percent would result, the legislative body of the assessing unit would be required to alter the current base proportion of either class so that the sum of the current base proportion equals one.

A.8323 (Farrell); Chapter 72 of the Laws of 2017

This bill, applicable to New York City, provides that for current base proportions to be determined in such special assessing unit's fiscal year 2018, 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. Where the computation would otherwise produce such result, the current base proportion of such class or classes shall be limited to a zero percent increase and the legislative body of such special assessing unit shall alter the current base proportion of any or all remaining classes so that the sum of the current base proportions equals one. The bill contains special provisions to address how legislation shall be implemented if it is signed into law after the city has sent out real property tax bills for its fiscal year 2018.

A.8407 (Lavine); Chapter 152 of the Laws of 2017

This bill amends section 1803-a of the Real Property Tax Law, which limits the amount that property taxes can shift between the four classes of properties assessed by Nassau County.

The bill also amends subparagraph (iv) of paragraph (a) of subdivision 3 of section 1903 of the Real Property Tax Law by extending for one year legislation which limits the amount that property taxes can shift between homestead and non-homestead property classes for approved assessing units within Suffolk County.

Finally, the bill amends Section 1903 of the Real Property Tax Law by adding a new subparagraph (xviii) to paragraph (a) of subdivision 3 to limit the amount that property taxes can shift between homestead and non-homestead classes in approved assessing units in Nassau County.

II. REAL PROPERTY TAX RELIEF PROGRAMS:

A. STATEWIDE LEGISLATION

Relax Tax Secrecy Rules for STAR PIT Credit

Revenue Article VII Budget Bill Part G (S.2009-C / A.3009-C)

The 2017-2018 State Budget relaxes New York State Personal Income Tax secrecy provisions to allow the disclosure of the names and addresses of applicants and recipients of the STAR PIT credit to assessors and county directors of real property tax services and where an agreement is in place between the commissioner and the head of the tax department of another state.

Technical Fix for the Calculation of Co-op's STAR Credit

Revenue Article VII Budget Bill Part H (S.2009-C / A.3009-C)

The 2017-2018 State Budget modifies the STAR PIT credit amount received by a tenant-stockholder of a cooperative apartment corporation to provide a STAR credit amount as if the tenant-stockholder's property was assessed separately. This measure was taken to remedy an issue that has arisen where some co-op owners received STAR credit checks that exceeded their school tax liabilities.

STAR PIT Credit Modifications

Revenue Article VII Budget Bill Part TT (S.2009-C / A.3009-C)

The 2017-2018 State Budget modifies the STAR PIT credit provisions to provide the following:

- Allows the Department of Taxation and Finance to provide checks based upon the estimated STAR tax savings which would be equal to last year's savings multiplied by the allowable levy growth factor used in the Tax Cap calculation, i.e. 1.02 percent.
- Checks issued in the wrong amount would be deemed overpayments or underpayments, which would be reconciled through an adjustment in the next STAR Credit due to the taxpayer, provided that the taxpayer could opt to reconcile the under/overpayment on his or her next income tax return.
- For schools on the typical tax billing cycle, the advance payment would be issued by September 30, or as soon thereafter as is practicable. If the payment is issued after the specified date, it shall be subject to interest.
- In schools with earlier or later billing cycles there are different deadlines.

- For co-ops and mobile homes, the Department would have 60 days from the receipt of the data file to issue the STAR PIT Credit check.

Repeals the STAR PIT Credit

A.5969 (Galef); Passed the Assembly

This bill would amend the Real Property Tax Law and the Tax Law to repeal changes made to the STAR Exemption program in part A of chapter 60 of the laws of 2016 and part A of chapter 73 of the 17 laws of 2016, which closed the STAR Exemption program to new applicants and created a new STAR Credit program for new homeowners. Specifically, this bill would:

- Reopen the STAR Exemption program to new applicants;
- Sunset the STAR Credit program. The Department of Taxation and Finance (Department) would still issue any outstanding credits;
- Require the Department to assist localities in notifying the public of the changes provided for in this act, and any action required by taxpayers to qualify for the STAR Exemption for the 2017-2018 school year;
- Require the Department to share with local assessors the names, addresses and other appropriate information of taxpayers who qualified for the STAR Credit for 2016, or applied for the credit for 2017, which will be used by the local assessor to enroll them in the STAR Exemption going forward. It would also allow the local assessor to request of these taxpayers any outstanding information needed to qualify them for the exemption for the 2017-2018 school year;
- Allow new homeowners who have not registered with the State for the STAR Credit a minimum of sixty days to apply for the exemption for the 2017-2018 school year;
- Allow local assessors to apply an exemption to an assessment roll or tax roll beyond the normal timeframe for the 2017-2018 school year; and
- Repeal various provisions of the prior acts that would no longer be relevant.

First-Time Homebuyers Exemption

A.3031 (Englebright); Chapter 128 of the Laws of 2017

This bill retroactively extends an exemption for first-time homebuyers of newly constructed homes. The exemption, which is a local option, applies to newly constructed homes purchased or under contract prior to December 31, 2016. This bill would extend the purchase period to those purchased or under contract prior to December 31, 2022.

Exemption from Taxation for Certain Energy Systems

A.260 (Paulin); Chapter 336 of the Laws of 2017

This bill extends the eligibility of the real property tax exemption for solar, wind and farm waste energy systems in Section 487 of the Real Property Tax Law to micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment, and electric energy storage systems. It applies to such energy systems that are constructed subsequent to January 1, 2018, and prior to January 1, 2025. A county, city, town, or village may by local law, or a school district may by resolution, opt out of the provisions.

B. LEGISLATION OF LOCAL SIGNIFICANCE

New York City Personal Income Tax (PIT) STAR Rate Reduction Conversion

Revenue Article VII Budget Bill Part C (S.2009-C / A.3009-C)

The 2017-2018 State Budget converts the School Tax Relief rate reduction benefit for New York City taxpayers from a New York City PIT reduction to a New York State PIT credit.

Abatement of County Taxes in Special Assessing Units

A.2382-B (Hooper); Chapter 27 of the Laws of 2017

This bill amends Section 425-a of the Real Property Tax Law to extend until fiscal year 2028 the authorization for Nassau County to provide for an abatement of county taxes on residences owned by senior citizens who receive Enhanced STAR.

Energy-Related Public Utility Mass Real Property Central Assessment Pilot Program

A.7370 (Galef); Chapter 501 of the Laws of 2017

This legislation creates a pilot program in Westchester County, under which the State's Office of Real Property Tax Services (ORPTS) will create assessment ceilings for utility-owned real property located on privately owned land in such counties that are used in the transmission and distribution of electricity and gas. It requires that within two years of the effective date of the act, the Department of Taxation and Finance report to the Governor, the Temporary President of the Senate, and the Assembly Speaker as to whether energy-related public utility mass real property continues to constitute a "specialty" and make recommendations related to alternative valuation methodologies to compute the value of local energy-related public utility mass real property. The provisions would expire and be deemed repealed five years after the effective date.

As articulated in the Governor's Approval Memo 62, there is a three-way agreement between the Executive, Senate, and Assembly to pass legislation in the upcoming session that will require the Department, in consultation with the Department of Public Service, to issue a written report analyzing the economic, policy, and legal objectives that would be served by establishing an assessment ceiling program for all public utility mass real property within the State. The report would be due on or before May 1, 2018. The report would be in lieu of a Westchester pilot program.

Senior Citizen Longtime Resident Real Property Tax Exemption in Certain Cities

A.2279-A (Peoples-Stokes); Passed the Assembly

This bill would add a new Section 467-k to the Real Property Tax Law to authorize cities having a population of between 250,000 and 300,000 to establish a senior citizen longtime resident real property tax exemption. Once a city has enacted a local law adopting the provisions of this section, the county government in which such city is located may also enact a local law to provide an exemption in the same manner as such city.

To qualify the property would have to be a one-, two- or three-family residential property located within a United States census tract that has a medium income not exceeding \$16,500 according to the 2010 decennial census. A city adopting the provisions of the act may further limit the exemption to specific areas within the city experiencing an increase in property values due to new development occurring therein, which put senior citizen longtime residents at risk of displacement. To qualify for the exemption, the following criteria must be met:

- The property must serve as the primary residence of one or more of the owners;
- All of the owners must be at least 65 years of age or older as of the taxable status date with some exceptions for property owned spouses or siblings;

- One or more of the owners has owned and resided in the property for no fewer than twenty-five consecutive years; and
- The total household income does not exceed \$30,000.

The exemption would be to the extent that the property's current assessment exceeds the "base assessment." For the purposes of the section the "base assessment" is assessment that appeared on the assessment roll immediately preceding the first year in which an exemption was granted pursuant to the section, provided that no exemption shall be allowed to the extent that the assessment increased due to one or more of the following events:

1. a physical improvement made to the property;
2. a removal or reduction of an exemption on the eligible taxpayer's primary residence, including a reduction of the STAR exempt amount calculated pursuant to subdivision two of section four hundred twenty-five of this title; and
3. a revaluation that caused the assessment of the eligible taxpayer's primary residence to increase by a percentage that is less than or equal to the applicable change in level of assessment.

An annual application would be required to receive the exemption. If the property transfers ownership or otherwise ceases to meet the eligibility requirements, the exemption would be discontinued. The assessor would be responsible on or before December 1 of each year to mail to each person that was granted an exemption pursuant to this section in the prior year, an application form allowing for its renewal.

Residential Rehabilitation Real Property Tax Exemption in Certain Cities

A.7116-A (Goodell); Chapter 134 of the Laws of 2017

This bill would provide, upon the adoption of a local law by a city having a population of 31,140-31,150, an exemption for owner-occupied residential property that was created, modernized, rehabilitated, expanded or otherwise improved. The exemption would apply to the increased value in the property attributable to such construction and improvements for a period of eleven years.

ICAP Application Filing Deadline

A.3766-B (Hyndman); Chapter 397 of the Laws of 2017

This bill amends Section 489-cccccc of the Real Property Tax Law, to provide that abatement ICAP benefits shall not be granted until the applicant files the final application. If the final application is not filed within such one year period, abatement benefits shall not be granted until such application is filed, and the department may delay the granting of such benefits, at the department's discretion, to investigate the reason for the late filing.

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 (13 in all) owned by religious organizations, municipalities, educational institutions, and other nonprofit entities. In most cases, the property was purchased or acquired after the taxable status date. In some instances, the property owners were unaware of the need to file annual exemption applications. The following pieces of legislation grant the assessor the authority to review these applications and determine if the entity qualifies for the nonprofit real property tax exemption under 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)
132	Iglesia Evangelica Apostol	Town of Brookhaven
185	Hindu Welfare Association of New York, Inc.	Nassau County
189	Congregation Divrei Chaim of Monsey	Town of Ramapo
231	Congregation Beth-El Sephardic Center	New York City
242	Community Mainstreaming Associates, Inc.	Nassau County
250	Bais Torah U'tefillah BTU	Nassau County
251	Brockport Volunteer Ambulance Corps.	Town of Sweden
257	Satipatthana Vipassana Meditation Center	Nassau County
260	Center for Rapid Recovery Inc.	Nassau County
262	Oceanside Fire District	Nassau County
265	Chabad at Stony Brook, Inc.	Town of Brookhaven
268	Truth Center Ministries International	Nassau County
326	Community Mainstreaming Associates, Inc.	Town of Huntington

III. PUBLIC HEARINGS

- January 23, 2017 - Real Property Taxation Committee Hearing on Real Property Tax Relief Credit Programs

On January 23, 2017, the Real Property Taxation Committee conducted a hearing on several real property tax relief programs that provide relief in the form of a credit sent directly to taxpayers including: the property tax freeze credit, the property tax relief credit, and the school tax relief (STAR) credit program.

Property Tax Freeze Credit

In 2014, there was established a real property tax freeze credit program, which reimburses qualifying New York State homeowners outside of New York City for certain increases in local property taxes on their primary residences. To be eligible to receive the credit, the taxpayer must use the property as his or her primary residence, have a household income of \$500,000 or less and live within a qualifying municipal corporation. For 2014, a qualifying municipal corporation was defined as a school district that stayed within its tax levy limit (tax cap) for its 2014-2015 school budget. For 2015, a qualifying municipal corporation was defined as a local government that stayed within its tax levy limit for its 2015 budget, or a school district that stayed within its tax cap limit for its 2015-2016 school budget and also developed and implemented a Government Efficiency Plan to reduce costs by consolidating services. For 2016, a qualifying municipal corporation was defined as a local government that stays within its tax cap limit for the 2016-2017 fiscal year and also develops and implements a Government Efficiency Plan to reduce costs by consolidating services.

Property Tax Relief Credit

In 2015, there was established a new real property tax relief credit for tax years 2016-2019. This credit is available to homeowners outside of New York City receiving the basic or Enhanced STAR exemption or credit whose incomes do not exceed specified thresholds. For 2016, the credit was \$130 for taxpayers in the metropolitan commuter transportation district (MCTD) with household incomes up to \$275,000, and \$185 for taxpayers outside the MCTD with household incomes up to \$200,000. For tax years 2017-2019, the credit will be calculated as a percentage of the eligible property's STAR savings, with lower income taxpayers receiving a greater benefit.

STAR Credit Program

Part A of Chapter 60 of the Laws of 2016, further amended by Chapter 73 of the Laws of 2016, converted the STAR Exemption to a State personal income tax (PIT) credit for new homeowners beginning with the 2016-17 school year. Applicants who did not receive an exemption for their current home for the 2015-2016 school year were ineligible to apply for the exemption but could receive a PIT credit.

The purpose of the hearing was to discuss the implementation of these programs and examine their effectiveness in providing meaningful property tax relief to homeowners. Witnesses included Teri L. Ross, IAO, President of the New York State Assessors' Association; and Brian Fessler, Senior Governmental Relations Representative of the New York State School Boards Association.

IV. OUTLOOK FOR 2018

Real property tax assessments and exemptions determine the distribution of tax liability imposed on residential, commercial, and industrial real property by local governments and school districts. The Committee is responsible for legislation that sets policies for equity and fairness in the determination of real property tax assessments, and for reducing the overall tax burden.

In 2018, 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 2018, 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 the assessment process, it is imperative that accurate and up-to-date information is the basis for assessments. The Committee will continue to advance 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 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 one hundred 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 to avoid unduly compromising the tax base.

APPENDIX A
2017 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE
REAL PROPERTY TAXATION COMMITTEE

FINAL DISPOSITION OF BILLS	ASSEMBLY	SENATE	TOTAL
Bills Reported -	46	0	46
To the Floor	0	0	0
To Ways & Means	44	0	44
To Codes	2	0	2
 Bills Having Enacting Clause Stricken	 5	 0	 5
 Bills Having Committee Reference Change	 3	 0	 3
 Senate Bills Substituted or Recalled	 0	 11	 11
 Bills Held for Consideration	 0	 0	 0
Bills Never Reported	199	35	234
Total in Committee	253	46	299
 # of Bills Signed Into Law:	 23		
 Real Property Committee Meetings:	 8		

APPENDIX B
2017 ENACTED REAL PROPERTY TAXATION LEGISLATION

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
27	A02382-B	Hooper	Relates to abatement of county taxes in special assessing units.
72	A08323	Farrell	Relates to determination of adjusted base proportions in special assessing units which are cities.
128	A03031	Englebright	Extends the date allowable for exemptions for first-time homebuyers of newly constructed homes.
132	A06498	Garbarino	Permits the Iglesia Evangelica Apostol to file an application for a real property tax exemption.
134	A07116-A	Goodell	Establishes a residential work, owner occupied real property tax exemption in certain cities, over a period of 11 years.
152	A08407	Lavine	Relates to allowing certain special assessing units other than cities to adjust their current base proportions.
156	A07513-A	Zebrowski	Limits the shift between classes of taxable property in the town of Clarkstown, county of Rockland.
185	A06523-D	Montesano	Authorizes the Hindu Welfare Association of New York, Inc. to receive retroactive real property tax exempt status.
189	A07114-A	Jaffee	Authorizes Congregation Divrei Chaim of Monsey to file an exemption for real property taxes.
231	A05543-B	Weprin	Authorizes Congregation Beth-El Sephardic Center to retroactively apply for a real property tax exemption.
242	A06565	McKevitt	Authorizes Community Mainstreaming Associates, Inc. to file an application with the assessor of the county of Nassau for a retroactive property tax exemption.

249	A07179	Curran	Relates to authorizing the county of Nassau to grant the Bridge Church tax exempt status.
250	A07204-A	Ra	Authorizes Bais Torah U'tefillah BTU to file an application with the assessor of the county of Nassau for a retroactive property tax exemption.
251	A07215	Hawley	Relates to retroactively granting the Brockport Volunteer Ambulance Corps. tax exempt status.
257	A03034-B	Ra	Authorizes Satipathana Vipassana Meditation Center to file an application for exemption from real property taxes for certain assessment rolls.
260	A08374	Hooper	Authorizes the Center for Rapid Recovery Inc. in the town of Hempstead to submit an application for a retroactive real property tax exemption.
262	A07773A	Curran	Authorizes the Oceanside Fire District to receive retroactive real property tax exempt status.
265	A08029	Englebright	Authorizes Chabad at Stony Brook, Inc. to file an application for a retroactive real property tax exemption.
268	A08322-B	D'Urso	Relates to authorizing a property tax exemption for Truth Center Ministries International.
326	A08315-A	Lupinacci	Authorizes Community Mainstreaming Associates, Inc., to file an application for exemption from real property taxes for certain assessment rolls.
336	A00260	Paulin	Relates to the exemption from taxation for certain energy systems.
397	A03766-B	Hyndman	Relates to the impact of late filings on abatement benefits.
501	A07370	Galef	Relates to establishing an energy-related public utility mass real property central assessment pilot program

APPENDIX C
2017 REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY

BILL No.	SPONSOR	DESCRIPTION
A01452	Zebrowski	Expands the length of time to pay delinquent taxes in installments to thirty-six months.
A02279-A	Peoples-Stokes	Authorizes cities having a population of between 250,000 and 300,000 to establish a senior citizen longtime resident real property tax exemption.
A05297	Ramos	Relates to the computation of adjusted base proportions for tax assessment rolls.
A05969	Galef	Removes references to STAR in the real property tax law and tax law; repealer.
A07298-A	Lavine	Relates to allowing certain special assessing units other than cities to adjust their current base proportions.
A07849-A	Miller ML	Relates to real property tax exemption for Kehillas B'nai HaYeshivos.
A07850-A	Miller ML	Relates to real property tax exemption for Congregation Gates of Prayer of Far Rockaway in the county of Nassau.
A08139	Brabenec	Permits the Viola Methodist Church to file an application for a real property tax exemption.
A08426	D'Urso	Relates to permitting a retroactive property tax exemption to Ohr Heameth the American Society for Torah Education in Latin America.

APPENDIX D
2017 REAL PROPERTY TAX LEGISLATION - VETOED

VETO No.	Bill No.	DESCRIPTION
157	A02438-A	Relates to tax billing addresses.