



2018 ANNUAL REPORT

New York State Assembly

Carl E. Heastie

Speaker

Committee on

Real Property Taxation

Sandra R. 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, 2018

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 2018 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 2018, the Committee met ten times and reported fifty-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 Department of Taxation and Finance to promote informed and responsible legislation. The Committee will conduct a public hearing with the Local Governments and Cities committees to examine municipal revenue, including real property taxes.

In 2019, 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 2019.

Sincerely,

A handwritten signature in black ink that reads "Sandra R. Galef".

Sandra R. Galef, Chairperson
Real Property Taxation Committee

2018 STANDING COMMITTEE ON

REAL PROPERTY TAXATION

SANDRA R. GALEF, CHAIRPERSON

MEMBERS of the COMMITTEE

MAJORITY

Brian Barnwell
Erik Bohlen
Inez E. Dickens
John T. McDonald III
Christine Pellegrino
Victor M. Pichardo
Daniel A. Rosenthal

MINORITY

Brian D. Miller - Ranking Member
Christopher Tague

COMMITTEE STAFF

Michael Hernandez, Assistant Secretary for Program and Policy
Henry Tranes, Associate Counsel
Lauren Denison, Legislative Analyst
Rebecca Southard-Kreiger, Executive Director/Committee Clerk
Abigail Mellon, Program and Counsel Secretary

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I. GENERAL ADMINISTRATIVE

A. STATEWIDE LEGISLATION

Makes Participation in Income Verification Program (IVP) Mandatory

Revenue Article VII Budget Bill Part B (S.7509-C / A.9509-C); Chapter 59 of the Laws of 2018

The 2018-2019 State Budget makes participation in the Income Verification Program (IVP) for recipients of Enhanced STAR mandatory. Prior to this legislation participation in the IVP was voluntary. The legislation requires local assessors to assist taxpayers who do not file an income tax return in submitting their income information to the Department of Taxation and Finance.

Extends Telecom Mass Property Assessment Ceilings

Revenue Article VII Budget Bill Part G (S.7509-C / A.9509-C); Chapter 59 of the Laws of 2018

The 2018-19 State Budget extends the existing telecom ceiling law by four years. The Department of Taxation and Finance establishes assessment ceilings for telecommunications “mass” properties located in or on private property. The ten percent cap provision expired at the end of 2017, but the overall ceiling legislation remains in effect through the end of 2018. This legislation limits the assessment ceiling changes within the program for years 2018 – 2020.

Delays Changes to Payments in Lieu of Taxes Made to School Districts

A.7211-A (Paulin); Passed the Assembly

This bill would provide that when the assessment of a property making PILOTs is challenged through the grievance process, any resulting reduction in PILOTs to a school district shall not take effect until the following taxable status year.

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.

Notice Requirements Related to Locally Stated Levels of Assessments

A.8805 (Fahy); Chapter 115 of the Laws of 2018

This legislation provides that where the tentative equalization rate is not within five percentage points of the locally stated level of assessment, the assessor shall provide notice in writing to the local governing body of any affected town, city, village, county and school district of the difference between the locally stated level of assessment and the tentative equalization rate. Such notice shall be made within ten days of the receipt of the tentative equalization rate, or within ten days of the filing of the tentative assessment roll, whichever is later, and shall provide the difference in the indicated total full value estimates of the locally stated level of assessment and the tentative equalization rate for the taxable property within each affected town, city, village, county and school district, where applicable.

Certification Deadline for Certain Rates

A.8806 (Fahy); Chapter 132 of the Laws of 2018

This bill would amend Section 1212 of the Real Property Tax Law to provide that the certification of the final state equalization rate, class ratios, and class equalization rates, if required, shall occur no later than thirty days prior to the last date set by law for levy of taxes of any municipal corporation to which such equalization rate, class ratios, and class equalization rates are applicable.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Treating Certain Unpaid Fines as Real Property Taxes

A.416-A (Magnarelli); Chapter 123 of the Laws of 2018

A.10618-A (Peoples-Stokes); Chapter 167 of the Laws of 2018

These chapters allow the cities of Syracuse and Buffalo to treat unpaid housing code violation penalties as property taxes by placing such unpaid violations on the cities' annual tax levy. To be eligible for placement on the city tax levy, the fines must have been adjudicated and imposed through a judgment in a court of competent jurisdiction and have remained unpaid for one year after the final adjudication and exhaustion of all appeals relating to the imposition of the fines for a code violation preceding the placement on the city's tax levy. The provisions do not apply to owner-occupied residences.

Base/Adjusted Base Proportion Limitations for Certain Assessing Units

A.5297-A (Ramos); Chapter 186 of the Laws of 2018

This legislation, applicable to the town of Islip, provides that in an approved assessing unit in the county of Suffolk for current base proportions to be determined by taxes based on such approved assessing unit's 2018-2019 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 one percent. Where the computation of current base proportions would otherwise produce such result, the current base proportion of such class or classes shall be limited to such one percent increase, and the legislative body of such approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

A.9729 (Jaffee); Chapter 139 of the Laws of 2018

This legislation, applicable to the town of Orangetown, provides that the 2018-2019 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 would specify 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.9949 (Zebrowski); Chapter 146 of the Laws of 2018

This legislation, 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.11123 (Weprin); Chapter 306 of the Laws of 2018

This legislation, applicable to New York City, provides that for current base proportions to be determined in such special assessing unit's fiscal year 2019, 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 one-half of one percent. Where the computation would otherwise produce such result, the current base proportion of such class or classes shall be limited to a one-half of one 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 2019.

Assessor Training Requirements in the City of Albany

A.8722-B (McDonald); Chapter 481 of the Laws of 2018

This legislation provides that certain assessor training certification requirements listed in subdivision five of section 310 of the Real Property Tax Law shall apply to the city of Albany, provided that an assessor whose term commenced prior to January first, two thousand nineteen shall have until January first, two thousand twenty-one to complete requirements of such subdivision five.

The Establishment of Special Segment Rates within Certain School Districts in the Town of Guilderland

A.8803-A (Fahy); Chapter 116 of the Laws of 2018

This legislation requires the Commissioner of the Department of Taxation and Finance to establish special equalization rates for Rotterdam-Mohonasen School District, Schalmont School District and Voorheesville School District for the segments of the districts in the town of Guilderland. A segment special equalization rate would not be established if there would not be at least a two percent change in the share of the levy of at least one segment of the taxing jurisdiction as the result of the use of the indicated special equalization. The segment special equalization rates would be used solely for the apportionment of school taxes.

Extend Nassau County Assessment Provisions

A.10085 (Lavine); Chapter 84 of the Laws of 2018

This chapter extends until June 30, 2020 sections 2, 4, and 7 of chapter 401, which relate to the assessment and review of assessments in the county of Nassau.

Extends Authority for Certain Villages to Hold Annual Tax Lien Sales

A.11006 (Otis); Chapter 416 of the Laws of 2018

This chapter provides a three year extension of provisions allowing any village which adopted a local law by September 1, 1994, authorizing such village to continue to enforce unpaid property taxes by tax lien sale, to continue to hold tax lien sales for village taxes which become liens on or before December 31, 2021.

Authorizes the Extention of Assessment Roll Filing Deadlines in the Town of Neversink

A11062-A (Rules Committee) Miller B; Chapter 111 of the Laws of 2018

This legislation authorizes the assessor for the town of Neversink, county of Sullivan, following passage of a local law or resolution authorizing the postponement of the filing of the tentative assessment roll to file the 2018 tentative assessment roll for the town no later than June 30, 2018, subject to the provisions of the act. An assessing unit which is subject to the provisions of this act, following adoption of a local law or resolution postponing the filing of the tentative assessment roll to a date no later than June 30, 2018, and canceling any previously filed tentative assessment roll for 2018, shall file a copy of such local law or resolution with the state tax department office of real property services. 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 2018 assessment roll to the extent it deems necessary to accommodate the determination of assessments of all property in the assessing unit, and for the processing and full consideration of complaints.

II. REAL PROPERTY TAX RELIEF PROGRAMS:

A. STATEWIDE LEGISLATION

Authorization to Grant Not-For-Profit Exemptions

A.1647 (Galef); Chapter 358 of the Laws of 2018

This chapter authorizes municipal corporations to adopt a local law or resolution to allow a nonprofit organization that purchases a property either after the levy of taxes or after the taxable status date but prior to the levy of taxes, that otherwise meets the requirements for an exemption pursuant to RPT §420-a or §420-b, to file an application for a retroactive exemption if permitted by local law, ordinance, or resolution of the municipal corporation in which the nonprofit is located.

If a retroactive exemption is granted to a property acquired after the levy of taxes, the assessor would be responsible for calculating the pro-rated credit due and immediately transmitting a statement to the applicant as well as to each municipal corporation which levied taxes for the assessment roll(s) affected by the granting of the exemption. The credit and/or refund would be applied to the subsequent fiscal year. Excess monies, if any, would be paid by the treasurer of the municipal corporation to the property owner.

If a retroactive exemption is granted to a property acquired after the taxable status date but before the levy of taxes, the owner of the non-profit entity would be able submit an application requesting a pro-rated real property tax exemption. If a partial exemption is granted then adjustments to the roll would be treated as if they were clerical errors. If a property is granted wholly exempt status then the adjustments would be made pursuant to provisions authorized for unlawful entries.

Expand Eligibility of Tax Exemption Program for Certain Energy Systems

A.9651-B (Cusick); Chapter 325 of the Laws of 2018

The legislation adds "linear generator electric generating systems" to a list of systems eligible to receive a fifteen year real property tax exemption. The bill also provides definitions of "linear generator electric generating equipment" and "linear generator electric generating systems."

Extend Eligibility Period for Farm Building Exemption

A.10057 (Magee); Chapter 326 of the Laws of 2018

This legislation extends from January 1, 2019 to January 1, 2029, the construction period cutoff for structures and buildings essential to agricultural and horticultural use to be eligible for a real property tax exemption.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Senior Citizen Longtime Resident Real Property Tax Exemption in Certain Cities

A.2279-A (Peoples-Stokes); Chapter 212 of the Laws of 2018

This legislation authorizes 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.

Taxable State-owned Land Payments

A.6759 (Woerner); Chapter 196 of the Laws of 2018

Chapter 196 of the Laws of 2018 adds the towns of Argyle, Ft. Edward and Kingsbury, in Washington County, to the list of towns for which the State makes tax payments on State-owned lands.

Extend and Amend a Solar Electric Generating Systems Abatement Program in New York City

A.10150 (Carroll): Chapter 327 of the Laws of 2018

This chapter extends from January 1, 2019 to January 1, 2021 the date by which a solar electric generating system must be placed in service in order to receive real property tax abatement in New York City. It also changes the application deadline from March 15, 2019 to March 15, 2021.

A.10410 (Carroll); Chapter 412 of the Laws of 2018

This bill would amend a Solar Electric Generating Systems abatement program in New York City to extend the benefits to electric energy systems storage equipment and expenditures. Eligible electric energy storage equipment would include reasonable expenditures for materials, labor costs properly allocable to on-site preparation, assembly and original installation, architectural and engineering services, and designs and plans directly related to the construction or installation of the electric energy storage equipment. To receive the abatement the equipment must be placed in service on or after January first, two thousand nineteen, and before January first, two thousand twenty-one. For each year of the compliance period such tax abatement shall be the lesser of (i) ten percent of eligible electric energy storage equipment expenditures, (ii) the amount of taxes payable in such tax year, or (iii) sixty-two thousand five hundred dollars. To qualify for benefits, applicants must file an application no later than March 15, 2021.

Partial Exemption Granted to Certain Real Property in Nassau County

A.11154 (Rules Committee) Hooper; Passed the Assembly

This bill would provide that if the county of Nassau undertakes a reassessment of Class One real property for the January 2019 tentative assessment roll (correlating to the 2020-21 final assessment roll), the county acting through its local legislative body would be hereby authorized and empowered to adopt a local law to provide that Class One real property other than new construction since January 1, 2011 with a full value not exceeding five hundred thousand dollars on assessment rolls of the county shall be exempt from taxation to the extent of ten percent of the assessed valuation of such property if the full value of such property utilized to determine its assessment on the 2020-21 final assessment roll either decreased from, or is not more than twenty percent greater than, the full value of such property utilized to determine its assessment on the 2019-2020 final assessment roll.

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 (25 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)
5	Ohr Heameth the American Society for Torah Education in Latin America	Nassau County
127	Congregation Gates of Prayer of Far Rockaway	Nassau County
143	Family Service League, Inc.	Town of Islip
150	Chabad at Stony Brook	Town of Brookhaven
151	Chabad at Stony Brook	Town of Brookhaven
152	United Veterans Beacon House	Town of Brookhaven
176	The Reboli Center for Art and History	Town of Brookhaven
184	Yaphank Presbyterian Church	Town of Brookhaven
199	Family Services League, Inc.	Town of Brookhaven
225	Kehillas B'nai HaYeshivos	Nassau County
344	Village of Farmingdale	Nassau County
345	Village of Farmingdale	Nassau County
348	Maranatha Grace Church	Nassau County
388	Korean Presbyterian Church of Bayside	Town of Brookhaven
395	Mercy Haven Inc.	Town of Brookhaven
442	Konbit Neg Lakay Inc.	Town of Ramapo
434	New York Kali Mandir, Inc.	Nassau County
439	Village of Farmingdale	Nassau County
451	Jaam'e Masjid Bellmore LI Inc.	Nassau County
452	Spectrum Designs Foundation Ltd.	Nassau County
479	North Bellmore Fire District	Nassau County
482	Authorizes Stride, Inc.	Town of Sand Lake
497	Nishmas HaTorah, Inc.	Nassau County
509	Chabad of Great Neck	Nassau County
510	Iglesia Pentecostal 3RA Nueva Jerusalem, Inc.	Town of Haverstraw

III. PUBLIC HEARINGS

- **January 22, 2018** - Real Property Taxation Committee Hearing on the 2017-2018 New York State Budget.

This hearing was conducted to discuss amendments made to real property taxation in the 2017-2018 New York State Budget including several changes to the School Tax Relief (STAR) credit program including but not limited to: modifying the credit amount received by a tenant-stockholder of a cooperative apartment corporation and allowing the Department of Taxation and Finance to provide checks based upon the estimated STAR tax savings.

IV. OUTLOOK FOR 2019

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 2019, 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 2019, 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
2018 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE
REAL PROPERTY TAXATION COMMITTEE**

	ASSEMBLY BILLS	SENATE BILLS	TOTAL BILLS
BILLS REPORTED FAVORABLE TO:			
Codes	4		4
Judiciary			
Ways and Means	52		52
Rules	1		1
Floor			
SECTION TOTAL	57		57
COMMITTEE ACTION:			
Held For Consideration	36		36
Defeated			
Enacting Clause Stricken	8		8
No Action Taken	185	31	185
SECTION TOTAL	229	31	260
BILLS REFERENCE CHANGED TO:			
Ways and Means	1		1
SECTION TOTAL	1		1
TOTAL	287	31	318

Bills Signed Into Law	47
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Real Property Taxation Committee Meetings	10
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APPENDIX B
2018 ENACTED REAL PROPERTY TAXATION LEGISLATION

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
5	A08426	D-Urso	Relates to permitting a retroactive property tax exemption to Ohr Heameth the American Society for Torah Education in Latin America.
84	A10085	Lavine	Relates to extending certain provisions relating to assessment and review of assessments in the county of Nassau.
111	A11062-A	Miller B	Relates to tentative assessment roll filing dates in the town of Neversink, in the county of Sullivan.
115	A08805	Fahy	Relates to requiring notice where the tentative equalization rate varies more than five percentage points from the locally stated level of assessment.
116	A08803-A	Fahy	Relates to requiring the commissioner of the department of taxation and finance to establish segment special equalization rates for certain school districts in the town of Guilderland.
123	A00416-A	Magnarelli	Authorizes the city of Syracuse to add unpaid housing code violation penalties, costs and fines to the city's annual tax levy.
127	A07850-A	Miller ML	Relates to real property tax exemption for Congregation Gates of Prayer of Far Rockaway in the county of Nassau.
132	A08806	Fahy	Relates to the certification of final state equalization rates.
139	A09729	Jaffee	Limits the shift between classes of taxable property in the town of Orangetown, county of Rockland.
143	A09864	Ramos	Authorizes Family Service League, Inc. to file an application for retroactive real property tax exemption.
146	A09949	Zebrowski	Extends limitations on the shift between classes of taxable property in the town of Clarkstown, county of Rockland.

150	A10130	Englebright	Authorizes Chabad at Stony Brook to submit a retroactive application for a real property tax exemption to the town of Brookhaven.
151	A10131	Englebright	Authorizes Chabad at Stony Brook to submit a retroactive application for a real property tax exemption to the town of Brookhaven.
152	A10142	Englebright	Authorizes the United Veterans Beacon House to file an application for a retroactive real property tax exemption.
167	A10618-A	Peoples-Stokes	Authorizes the city of Buffalo to add unpaid housing code violations to the city's annual tax levy.
176	A10926	Englebright	Authorizes The Reboli Center for Art and History to file an application for retroactive real property tax exemption.
184	A10680	Murray	Authorizes Yapkank Presbyterian Church to file an application for exemption for real property taxation.
186	A05297-A	Ramos	Relates to the computation of adjusted base proportions for tax assessment rolls.
196	A06759	Woerner	Makes certain state lands in the town of Argyle, Ft. Edward and Kingsbury, in the county of Washington, subject to taxation for all purposes.
199	A10143-A	Englebright	Authorizes the Family Service League to file an application for a retroactive real property tax exemption.
212	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.
225	A07849-A	Miller ML	Relates to real property tax exemption for Kehillas B'nai HaYeshivos.
306	A11123	Weprin	Relates to determination of adjusted base proportions in certain special assessing units.
315	A08920	Galef	Repeals Chapter 501 of the laws of 2017; directs the commissioner of tax and finance to submit a report relating to public utility mass real property.

325	A09651-B	Cusick	Authorizes a tax exemption for certain energy systems.
326	A10057	Magee	Extends the real property tax exemption for structures and buildings essential to agricultural and horticultural use to buildings built prior to January 1, 2029.
327	A10150	Carroll	Extends until January 1, 2021, the deadline to apply for the solar electric generating system real property tax abatement.
344	A09574-A	Montesano	Relates to authorizing the village of Farmingdale to receive retroactive real property tax exempt status.
345	A09544-A	Montesano	Relates to authorizing the village of Farmingdale to receive a retroactive real property tax exemption.
348	A10405	Hooper	Authorizes Maranatha Grace Church to file, with the county of Nassau, an application for a retroactive real property tax exemption.
358	A01647	Galef	Provides nonprofit organizations real property exemption, at local option, for those promptly applying that purchase after municipality's taxable status date.
388	A10318	McDonough	Relates to permitting a retroactive property tax exemption to the Korean Presbyterian Church of Bayside for the 2015-2016 and the 2016-2017 assessment rolls.
395	A11251	Rules (Smith)	Relates to permitting Mercy Haven Inc. to file an application for a real property tax exemption.
412	A10410	Carroll	Provides a tax abatement for electric energy storage equipment.
416	A11006	Otis	Extends the enforcement of the collection of delinquent real property taxes and the collection of taxes by banks and enforcing the collection of taxes in certain villages.
434	A09569-A	Curran	Authorizes New York Kali Mandir, Inc. to receive retroactive real property tax exempt status.
439	A09574-C	Montesano	Relates to authorizing the village of Farmingdale to receive retroactive real property tax exempt status.

442	A08360	Jaffee	Relates to authorizing Konbit Neg Lakay Inc. of Spring Valley to file an application for certain real property tax exemptions.
451	A10316-A	McDonough	Relates to permitting a retroactive property tax exemption to the Jaam'e Masjid Bellmore LI Inc. for the 2015-2016 and the 2016-2017 assessment rolls.
452	A11137	D'Urso	Relates to permitting a retroactive property tax exemption to Spectrum Designs Foundation Ltd.
479	A08448-A	McDonough	Authorizes the North Bellmore Fire District to receive retroactive real property tax exempt status
481	A08722-B	McDonald	Increases the population limit of certain cities for purposes of requiring training of assessors of such cities
482	A10928	Ashby	Authorizes Stride, Inc. to file an application for retroactive real property tax exemption
497	A10374-B	Miller ML	Relates to retroactively applying tax exempt status for Yeshiva Nishmas HaTorah, Inc.
509	A11059-A	D'Urso	Authorizes Chabad of Great Neck to file an application for exemption from real property taxes for a certain parcel of land in the village of Great Neck, county of Nassau
510	A10978-A	Zebrowski	Authorizes the assessor of the town of Haverstraw, county of Rockland, to accept an application for exemption from real property taxes from Iglesia Pentecostal 3RA Nueva Jerusalem, Inc.
512	A09967-B	Hunter	Relates to real property tax exemptions for certain property owners who are required to participate in the federal flood insurance program

APPENDIX C
2018 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.
A05969-A	Galef	Removes references to STAR in the real property tax law and tax law; repealer.
A08139	Brabenec	Permits the Viola Methodist Church to file an application for a real property tax exemption.
A02490-A	McDonald	Relates to the redemption of real property subject to a delinquent tax lien.
A02874-A	Galef	Relates to the taxation of property owned by a cooperative corporation.
A07211-A	Paulin	Relates to changes in assessment for businesses that make payments in lieu of taxes.
A10144	Garbarino	Relates to permitting the Unitarian Universalist Congregation of the Great South Bay Sayville to file an application for a real property tax exemption.
A10148	Garbarino	Relates to permitting Patchogue Fire District to file an application for a real property tax exemption.
A10191-A	Pellegrino	Authorizes the West Babylon Church of God of Prophecy Inc., to file an application for exemption from real property taxes for certain assessment rolls.
A10510-A	Jaffee	Authorizes Hatzoloh EMS Inc. of Monsey to file an application for a real property tax exemption.
A11152	Zebrowski	Authorizes the assessor of the town of Haverstraw, county of Rockland, to accept from Hi Tor Animal Care Center, Inc. an application for exemption from real property taxes.
A11154	Hooper	Relates to a partial exemption granted to certain real property on Nassau county assessment rolls.

APPENDIX D
2018 REAL PROPERTY TAX LEGISLATION - VETOED

VETO No.	Bill No.	DESCRIPTION
314	A07952-A	Relates to subjecting certain state lands in Orange county to real property taxation.