

NEW YORK STATE ASSEMBLY

2

0

2

2

Committee On
Real Property Taxation

Carl E. Heastie • Speaker
Sandra R. Galef • Chair



ANNUAL REPORT



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, 2022

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

Dear Speaker Heastie:

I am pleased to submit the 2022 Annual Report of the Assembly Standing Committee on Real Property Taxation. The work accomplished during the 2022 legislative session reflects the commitment of the Committee and myself to supporting communities and municipalities across New York. This year, the Committee met 6 times and reported 44 bills. We reviewed and reported proposed legislation in a variety of areas including general administration, real property relief programs, and exemption administration. In addition to our legislative responsibilities, the Committee worked closely with the Department of Taxation and Finance. During the 2022-2023 State Fiscal Year budget negotiation process, the Committee successfully ensured the inclusion of the New York City Childcare Center Tax Abatement. The Committee championed the inclusion of the STAR rebate check provided for in the 2022 Budget, a one year \$2.2 billion property tax relief credit for households at or below \$250,000.

In 2023, 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, as well as examine the effects of real property tax exemptions, and how to best assist taxpayers and local governments in dealing with the financial effects of COVID-19.

I have greatly enjoyed working with the Real Property Taxation Committee members. Their knowledge and enthusiasm were instrumental in making this an earnest and productive year. On a personal note, it has been my honor to serve as Chair of this Committee and to have strived to enact measures to support New York State property taxpayers and local governments.

Sincerely,

Sandra R. Galef, Chairperson
Real Property Taxation Committee

ASSEMBLY STANDING COMMITTEE ON

REAL PROPERTY TAXATION

SANDRA R. GALEF, CHAIRPERSON

MEMBERS of the COMMITTEE

MAJORITY

John T. McDonald III
Inez E. Dickens
Brian Barnwell
Daniel Rosenthal
Nader J. Sayegh
Simcha Eichenstein
Zohran K. Mamdani

MINORITY

Brian D. Miller- Ranking Member
Chris Tague

COMMITTEE STAFF

Fletcher Whyland, Assistant Secretary for Program and Policy
Hannah Gauthier, Legislative Analyst
Rebecca Southard-Kreiger, Legislative Director/Committee Clerk
Sally Block, Program and Counsel Secretary

TABLE OF CONTENTS

I.	FY 2022-2023 Real Property Tax Budget Initiatives.....	1
II.	Legislation- General Administrative.....	2
III.	Legislation- Real Property Tax Relief Programs.....	5
IV.	Not-For-Profit Retroactive Exemptions.....	6
V.	Outlook for 2023.....	8
VI.	Appendices	
	A. Appendix A: 2022 Committee Summary.....	9
	B. Appendix B: Enacted RPT Committee Bills.....	10
	C. Appendix C: RPT Committee Bills Passed Assembly Only.....	17

I. FY 2022-2023 REAL PROPERTY TAX BUDGET INITIATIVES

- Article VII

The enacted 2022-23 State Fiscal Year Budget includes the following Article VII provisions:

- The Legislature modified the Executive proposal to extend and amend the Telecommunications Assessment Ceiling Program for four years until January 1, 2027 to provide that the telecommunication annual report will only be used for litigation proceedings and will not be subject to the freedom of information law.
- The Legislature modified the Executive proposal to authorize the Commissioner of the Department of Taxation and Finance to share a decedents tax return with the local assessor, removing the posthumous declaration provision. The Legislature further modified the Executive proposal to permit the Commissioner to share School Tax Relief (STAR) applicant and recipient data to provide that the Commissioner retain the authority to enter into agreements with the Tax Commissioners of other states. The Legislature omitted the Executive proposal to change the cutoff date to switch from a STAR exemption to the credit program. Finally, the Legislature accepted the Executive proposals to authorize the Commissioner of Tax and Finance to mail checks directly to the taxpayer and clarify the tax year in determining basic STAR credit eligibility.
- The Legislature modified the Executive proposal regarding the process for a taxpayer to challenge an assessment based on the Tax Departments Solar and Wind Valuation model, to provide that challenges to the Solar and Wind Valuation model may only be brought pursuant to an Article 78 proceeding.
- The Legislature accepted the Executive proposal to provide homeowners with an income of \$250,000 or below a one-time tax rebate credit in 2022.
- The Legislature adopted a proposal to provide a tax abatement for the creation of childcare centers or the expansion of existing centers, including an enhanced tax abatement for eligible buildings located within a childcare desert.

II. LEGISLATION- GENERAL ADMINISTRATIVE

Requiring PILOTs Notify Intent of Assessment Change

A.944 (Magnarelli); Chapter 799 of the Laws of 2022:

This legislation requires any business entities that make payments in lieu of taxes (PILOTs) notify local governments, agencies, and school districts of their intent to change assessment in writing at least 45 days before a business entity files for a change in assessment.

Allow Municipalities to Change Co-op Condo Assessment

A.3491-B (Galef); Veto 142 of the Laws of 2022:

This legislation would have allowed municipalities to adopt a local law to assess newly constructed co-ops and condominiums as individual units.

Increase Reserve Fund Balance

A.3498-A (Paulin); Reported to Ways and Means:

The legislation would increase school districts' allowable unreserved fund balance from 4% to 5% for the 2022-23, 2023-24, and 2024-25 school years.

Notify Petitioner How a Valuation was Determined

A.4042 (Dickens); Reported to Ways and Means:

This legislation would provide that a petitioner, in a judicial review of an assessment, be notified of the assessing method, capitalization rate and any other formula used to determine the valuation of real property in a judicial proceeding to review an assessment in cities of one million or more inhabitants.

Corrects the Name of Eastport-South Manor School

A.4217 (Thiele); Chapter 692 of the Laws of 2022:

This legislation clarifies the correct the name of the Eastport-South Manor School District, striking the name of the now non-existent school district and updates it to include the name of the merged school district (Eastport-South Manor Central School District), restoring State land payments.

Provides a Local Property Tax Exemption

A.5987-C (Stirpe); Chapter 510 of the Laws of 2022:

This law provides a property tax exemption for new residential construction in the village of Minoa, for properties constructed on underdeveloped land.

Eliminate Tax Billing Address Requirement

A.6850 (Thiele); Reported to Ways and Means:

This legislation would eliminate the requirement that assessors record the tax billing address where it is a mortgage investing institution on the assessment roll, if a municipality passes a local law.

Includes Spent Fuel Rods as Real Property

A.8427 (Galef); Veto 90 of the Laws of 2022:

This legislation would include spent fuel rods, pending further or final disposal from a nuclear power plant that has ceased power operations, to the definition of real property and would include spent fuel rods in real property tax calculations at certain nuclear power facilities.

Notice of Installment Payments

A.9047(Englebright); Passed the Assembly:

This legislation would require that if a taxpayer has elected to pay their taxes in installments, the due dates for payments be included in a real property owners' statement of taxes without interest or penalties.

Extension of COVID-19 Construction

A.9129 (Braunstein); Reported to Ways and Means:

The legislation would provide an additional twenty-seven-month extension for all projects where such five-year period would have terminated between March 7, 2020 and June 25, 2021.

Extends the First-Time Homebuyer Exemption

A.9135 (Englebright); Chapter 485 of the Laws of 2022:

This law extends the real property tax exemption for first time home buyers of newly constructed homes, until December 31, 2028.

Limiting Shifts Between Property Classes

A.9465 (Lavine); Chapter 536 of the Laws of 2022:

This law limits the amount of property tax shift between homestead/non-homestead and class share apportionment based on the 2022-2023 assessment roll, not to exceed one percent, for local governments within and including Nassau County and homestead/non-homestead apportioned local governments within Suffolk County (Town of Islip).

Limiting Shifts Between Property Classes

A.9772 (Zebrowski); Chapter 273 of the Laws of 2022:

This law limits the shifts between homestead and non-homestead property classes of no more than one percent per year in the town of Clarkstown, County of Rockland. This law extends the limit in shifts in between property classes of taxable real property in Clarkstown, in Rockland County for the 2022-2023 assessment rolls.

Extends Exemption Task Force

A.10117 (Abinanti); Chapter 539 of the Laws of 2022:

This law extends the real property tax exemption task force until 2024.

Extends the Assessment Review Commission

A.10121 (Lavine); Chapter 289 of the Laws of 2022:

This law extends the assessment and assessment review powers of the Assessment Review Commission (ARC) in Nassau County until June 30, 2024.

Authorizes Counties to Opt-In to a Volunteer Firefighter and Ambulance Exemption

A.10155A (Zebrowski); Chapter 670 of the Laws of 2022:

This law allows counties and their localities to enact a local law, ordinance or resolution providing eligible volunteer firefighters and ambulance workers a 10% real property tax exemption off the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes. It exempts up to 10% of the assessed value for members who served between two and five years. The law requires localities that currently provide the exemption adopt a local law to conform to this provision in three years. The law requires the Commissioner of the

Department of Tax and Finance notify municipalities of the need to comply with these provisions on or before December 31, 2022.

Limiting Shifts Between Property Classes

A.10380 (Lawler); Chapter 550 of the Laws of 2022:

This law limits the shifts between homestead and non-homestead property classes of no more than one percent per year in the town of Orangetown, County of Rockland for the 2022-2023 assessment roll.

Limiting Shifts Between Property Classes

A.10442 (Weprin); Chapter 215 of the Laws of 2022:

This law limits the tax shifts between the property classes in New York City. This law provides that in a special assessing unit which is a city, for current base proportions to be determined in such special assessing unit's fiscal year 2023, the percent increase of the current base proportion of any class, such increase shall be no more than five percent and be determined by October 1, 2022.

Greenburgh Condo and Co-op Opt Out

A.10488 (Abinanti); Chapter 786 of the Laws of 2022:

This law allows the Town of Greenburgh, Westchester County, to adopt a local law opting out of section 581 Real Property Tax Law and section 339-y of the Real Property Law. This law shall not apply to real property that is currently captured under these sections.

III. LEGISLATION- REAL PROPERTY TAX RELIEF PROGRAMS:

Expands Eligibility for SCRIE and DRIE

A.7986 (Glick); Chapter 684 of the Laws of 2022:

This legislation expands eligibility for the Senior Citizen Rent Increase Exemption (SCRIE) and Disability Rent Increase Exemption Program (DRIE) in New York City. This legislation would by passage of a local law, expand eligibility for SCRIE and DRIE in New York City to tenants of former Mitchell-Lama rental buildings whose landlords have entered into voluntary agreements to base future rent increases on affordability provisions deemed sufficient by the NYC Department of Housing Preservation and Development.

Authorizes NYC to Provide Rebate Checks

A.10440 (Braunstein); Chapter 216 of the Laws of 2022:

This law authorizes New York City to provide rebate checks of \$150 to residential real property owners who make less than \$250,000. The law also authorizes New York City to provide rebate for certain property owners in New York City for the fiscal year beginning on July 1, 2021 and ending June 30, 2022. It establishes that recipients of the STAR credit or exemption qualify without needing to apply and other eligible property owners, who don't receive STAR, may file an application. The law establishes that eligible NYC properties are residential properties, including co-ops and condos, serve as the owner's primary residence, and have a gross income of \$250,000 or less. It establishes that if someone owes back taxes, they are eligible to receive the rebate, but the rebate is applied as a credit on outstanding taxes. Finally, this law also establishes that if a rebate is erroneously given, it may be revoked within six years of granting the rebate.

Reforms and Reauthorizes the J-51 Program

A.10456 (Braunstein); Passed the Assembly:

This legislation reforms and reauthorizes the J-51 tax exemption and abatement program for rehabilitations of multiple dwellings in New York City. The program would be extended until June 30, 2026.

IV. NOT-FOR-PROFIT RETROACTIVE REAL PROPERTY TAX EXEMPTIONS

Assessors in several jurisdictions were authorized to accept real property tax exemption applications after the applicable taxable status date for certain properties owned by religious organizations, municipalities, educational institutions and other non-profit 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 bills grant the local assessor the authority to review these applications and to determine whether the entity qualifies for the non-profit real property tax exemption under State Law. If the assessor determines the non-profit entity is eligible, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel the 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 No.	Bill No.	Organization Name	Assessment Jurisdiction (S)
78	A.8856	Mercy Medical Center	Nassau
166	A.9021	Sai Mandir USA	Nassau
250	A.8254	New Horizons Counseling Center	Smithtown
261	A.9326A	Nassau Cemetery Association	Nassau
263	A.9379	VFW Post 4927	Brookhaven
267	A.9529	Iglesia de Jesucristo Palabra Miel Santiago Atitlan Long Island N.Y.	Islip
274	A.9774	Tu Vien Truc Lam Buddhist Central, Inc.	Brookhaven
314	A.4608	Copiague Fire District	Babylon
316	A.8018	Faith Evangelical Lutheran Church	Nassau
331	A.9384	Huntington Public Library	Suffolk
403	A.8600	West Hempstead Holiness Church of God	Nassau
428	A.10119	First Baptist Church	Brookhaven
436	A.10419	Bais Torah U'tefillah	Nassau
440	A.6950A	Bellmore Fire District	Hempstead
448	A.8151	St. Francis Hospital	New York
449	A.8563	St. Mark Coptic Church Center	Nassau
462	A.9775	Selden Fire District	Brookhaven
463	A.10032	Brookhaven Fire District	Brookhaven
464	A.10172A	Spring Valley Church of the Nazarene	Ramapo
466	A.9981A	Mineola Union Free School District	Nassau
476	A.10448A	Community Outreach Center	Ramapo
612	A.9773	International Baptist Church	Brookhaven
621	A.7231B	Al-Muneer Foundation, Inc.	Brookhaven

630	A.8606A	Carle Place Water District	Nassau
632	A.9789	Iglesia Del Dios Vivo Col y Apoyo Dela Verdad La Luz Mundo	Suffolk
633	A.10025C	Ekklesia Long Island Center Ministries	Brookhaven
634	A.9776B	Gurudwara Shaheedan, Inc.	Nassau
636	A.9893	Oakwood Community Center	Troy
638	A.10253A	Word of Truth Church, Inc	Brookhaven
656	A.8573	India Pentecostal Assembly, Inc.	Nassau
657	A.8551	India Pentecostal Assembly, Inc.	Nassau
772	A.10434A	Chabad of Oceanside, Inc.	Nassau

V. OUTLOOK FOR 2023

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 2023, the Committee will continue to review and consider legislation that will improve the real property taxation and assessment process, through real property tax relief, improved 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 2023, 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 serves as 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.

2022 SUMMARY SHEET

APPENDIX A COMMITTEE SUMMARY

TOTAL NUMBER OF COMMITTEE MEETINGS HELD 6

BILLS REPORTED FAVORABLE TO:	<u>ASSEMBLY</u> <u>BILLS</u>	<u>SENATE</u> <u>BILLS</u>	<u>TOTAL</u> <u>BILLS</u>
Codes	2	0	2
Judiciary	0	0	0
Ways and Means	42	0	42
Rules	0	0	0
Floor	0	0	0
TOTAL	44	0	44
COMMITTEE ACTION			
Held For Consideration	20	0	20
Defeated	0	0	0
Enacting Clause Stricken	4	0	4
REMAINING IN COMMITTEE	199	23	222

BILLS REFERENCE CHANGED TO:

Ways and Means 18

TOTAL	18	0	18
--------------	-----------	----------	-----------

DISTRIBUTION: Clerk of the Assembly (1), Program & Committee Staff Library (1), Committee File (1), Speaker's Counsel (1)

APPENDIX B
2022 ENACTED REAL PROPERTY TAXATION LEGISLATION

Chapter No.	Bill No.	Sponsor	Description
78	A8856	Solages	Amends the authorizing assessor to the county of Nassau.
166	A9021	Montesano	Amends the authorizing assessor to the county of Nassau.
215	A10442	Weprin	Limits the tax shifts between the property classes in New York City. This law provides that in a special assessing unit which is a city, for current base proportions to be determined in such special assessing unit's fiscal year 2023, the percent increase of the current base proportion of any class, such increase shall be no more than five percent and be determined by October 1, 2022.
216	A10440	Braunstein	Authorizes New York City to provide rebate checks of \$150 to residential real property owners who make less than \$250,000. The law also authorizes New York City to provide rebate for certain property owners in New York City for the fiscal year beginning on July 1, 2021 and ending June 30, 2022. It establishes that recipients of the STAR credit or exemption qualify without needing to apply and other eligible property owners, who don't receive STAR, may file an application. The law establishes that eligible NYC properties are residential properties, including co-ops and condos, serve as the owner's primary residence, and have a gross income of \$250,000 or less. It

			establishes that if someone owes back taxes, they are eligible to receive the rebate, but the rebate is applied as a credit on outstanding taxes. Finally, this law also establishes that if a rebate is erroneously given, it may be revoked within six years of granting the rebate.
250	A8254	Fitzpatrick	Authorizes the assessor in the town of Smithtown to accept a tax exemption application from New Horizons Counseling Center.
261	A9326A	Sillitti	Authorizes the assessor of Nassau county to accept an application for a tax exemption from the Nassau Cemetery Association.
263	A9379	Englebright	Authorizes the assessor of Brookhaven, Suffolk County to accept an application for a tax exemption from the VFW Post 4927.
267	A9529	Ramos	Authorizes the assessor of Islip to accept an application for a tax exemption from Iglesia de Jesucristo Palabra Miel Santiago Atitlan.
273	A9772	Zebrowski	Limits the shifts between homestead and non-homestead property classes of no more than one percent per year in the town of Clarkstown, County of Rockland. This law extends the limit in shifts in between property classes of taxable real property in Clarkstown, in Rockland County for the 2022-2023 assessment rolls.
274	A9774	Englebright	Authorizes the assessor of Brookhaven to accept an application for a tax exemption from the Tu Vien Truc Lam Buddhist Central, Inc.
289	A10121	Lavine	Extends the assessment and assessment review powers of the

			Assessment Review Commission (ARC) in Nassau County until June 30, 2024.
314	A4608	Jean-Pierre	Authorizes the assessor of Babylon, county of Suffolk, to accept a tax exemption from Copiague Fire District, on the approval of the county legislature.
316	A8018	Lavine	Authorizes the assessor of Nassau County to accept an application for a tax exemption from the Faith Evangelical Lutheran Church.
331	A9384	Stern	Authorizes the assessor of Huntington to accept an application for a tax exemption from the Huntington Public Library.
403	A8600	Ra	Authorizes the assessor of Nassau county to accept an application for a tax exemption from the West Hempstead Holiness Church of God.
428	A10119	Thiele	Authorizes the assessor of Brookhaven to accept an application for a tax exemption from the First Baptist Church.
436	A10419	Griffin	Authorizes the assessor of Nassau to accept an application for a tax exemption from the Bais Torah U'tefillah.
440	A6950A	McDonough	Authorizes the assessor of Nassau County to accept an application for a tax exemption from the Bellmore Fire District.
448	A8151	Sillitti	Authorizes the assessor of Nassau to accept an application for a tax exemption from St. Francis Hospital.
449	A8563	Lavine	Authorizes the assessor of Nassau to accept an application for a tax exemption from St. Mark Coptic Church Center
462	A9775	Smith	Authorizes the assessor of Brookhaven to accept an application

			for a tax exemption from the Selden Fire District
463	A10032	DeStefano	Authorizes the assessor of Brookhaven, Suffolk County, to accept an application for a tax exemption from the Brookhaven Fire District.
464	A10172A	Lawler	Authorizes the assessor of Ramapo to accept an application for a tax exemption from the Spring Valley Church of the Nazarean.
466	A9981A	Ra	Authorizes the assessor of Nassau County to accept an application for a tax exemption from the Mineola Union Free School District. .
476	A10448A	Lawler	Authorizes the assessor of Ramapo to accept an application for a tax exemption from the Community Outreach Center.
485	A9135	Englebright	Extends the real property tax exemption for first-time home-buyers of newly constructed homes, until December 31, 2028. The tax exemption in the first year would be 50 percent, descending 10 percent every year until the sixth year and on when the property would be taxed at the normal valuation.
510	A5987C	Stirpe	Provides a property tax exemption for new residential construction in the village of Minoa. This law makes newly constructed single-family and multi-family residential properties in the village of Minoa to be eligible for a village property tax exemption for such properties constructed on underdeveloped land.
536	A9465	Lavine	Limits the amount of property tax shift between homestead/non-homestead and class share apportionment based on the 2022-

			2023 assessment roll, not to exceed one percent, for local governments within and including Nassau County and homestead/non-homestead apportioned local governments within Suffolk County (Town of Islip).
539	A10117	Abinanti	Extends the real property tax exemption task force until 2024.
550	A10380	Lawler	Limits the shifts between homestead and non-homestead property classes of no more than one percent per year in the town of Orangetown, County of Rockland for the 2022-2023 assessment roll.
612	A9773	Smith	Authorizes the assessor of Brookhaven to accept an application for a tax exemption from the International Baptist Church.
621	A7231B	DeStefano	Authorizes the assessor of Brookhaven to accept an application for a tax exemption from the Al-Muneer Foundation, Inc.
630	A8606A	Ra	Authorizes the assessor of Nassau county to accept an application for a tax exemption from the Carle Place Water District.
632	A9789	Ramos	Authorizes the assessor of Islip to accept an application for a tax exemption from the Iglesia Del Dios Vivo Col y Apoyo Dela Verdad La Luz Mundo.
633	A10025C	DeStefano	Authorizes the assessor of Brookhaven, Suffolk County, to accept an application for a tax exemption from the Ekklesia Long Island Center Ministries.
634	A9776B	Montesano	Authorizes the assessor of Nassau to accept an application for a tax exemption from the Gurudwara Shaheedan, Inc.

636	A9893	McDonald	Authorizes the assessor of the City of Troy to accept an application for a tax exemption from the Oakwood Community Center.
638	A10253A	DeStefano	Authorizes the assessor of Brookhaven to accept an application for a tax exemption from the Word of Truth Church, Inc.
656	A8573	Lavine	Authorizes the assessor of Nassau county to accept an application for a tax exemption from the India Pentecostal Assembly.
657	A8551	Lavine	Authorizes the assessor of Nassau to accept an application for a tax exemption from India Pentecostal Assembly, Inc.
670	A10155A	Zebrowski	Allows counties and their localities to enact a local law, ordinance or resolution providing eligible volunteer firefighters and ambulance workers a 10% real property tax exemption off the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes.
684	A7986	Glick	This legislation expands eligibility for the Senior Citizen Rent Increase Exemption (SCRIE) and Disability Rent Increase Exemption Program (DRIE) in New York City. This legislation would by passage of a local law, expand eligibility for SCRIE and DRIE in New York City to tenants of former Mitchell-Lama rental buildings whose landlords have entered into voluntary agreements to base future rent increases on affordability provisions deemed sufficient by the NYC

			Department of Housing Preservation and Development.
692	A4217	Thiele	This legislation clarifies the correct name of the Eastport-South Manor School District, striking the name of the now non-existent school district and updates it to include the name of the merged school district (Eastport-South Manor Central School District), restoring State land payments.
772	A10434	Brown	Authorizes the assessor of Nassau to accept an application for a tax exemption from Chabad of Oceanside, Inc.
786	A10488	Abinanti	Allows the Town of Greenburgh, Westchester County, to adopt a local law opting out of section 581 Real Property Tax Law and section 339-y of the Real Property Law.
799	A944	Magnarelli	Requires any businesses entity that make payments in lieu of taxes (PILOTs) notify local governments, agencies, and school districts of their intent to change assessment in writing at least 45 days before a business entity files for a change in assessment.

APPENDIX C
2022 REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY
ONLY

Bill No.	Sponsor	Description
A9047	Englebright	Establishes that if a property owner decided to pay taxes in installments that the due date for the installment payments be included in the statement of taxes.
A9301A	Fitzpatrick	Authorizes the assessor of Smithtown to accept an application for a tax exemption from the Mother and Unborn Baby Care of LI,.
A9793	DeStefano	Authorizes the assessor of Brookhaven to accept an application for a tax exemption from the Ruth AME Zion Church.
A9997A	Durso	Authorizes the assessor of Islip, Suffolk County, to accept an application for a tax exemption from the Good Samaritan Hospital Medical Center.
A10061A	Brown E	Authorizes the assessor of Nassau County to accept an application for a tax exemption from the Congregation Beis Medrash of Lawrence.
A10456	Braunstein	Reforms and reauthorizes the J-51 tax exemption and abatement program for rehabilitations of multiple dwellings in New York City. The program would be extended until June 30, 2026.