

**A 11755** Rules (Silver) Same as Uni. [S 8705](#)  
PADAVAN  
Real Property Tax Law  
TITLE....Relates to tax abatements and tax exemptions for industrial and commercial work on properties in a city of one million or more persons

**Currently on Assembly Committee Agenda**

Ways and Means (FARRELL)  
OFF THE FLOOR, Tuesday, June 24, 2008

06/22/08 referred to ways and means  
06/24/08 reported referred to rules  
06/24/08 reported  
06/24/08 rules report cal.801  
06/24/08 substituted by s8705

**S08705 PADAVAN**

06/22/08 REFERRED TO RULES  
06/23/08 ORDERED TO THIRD READING CAL.2108  
06/23/08 MESSAGE OF NECESSITY - 3 DAY MESSAGE  
06/23/08 PASSED SENATE  
06/23/08 DELIVERED TO ASSEMBLY  
06/23/08 referred to ways and means  
06/24/08 substituted for a11755  
06/24/08 ordered to third reading rules cal.801  
06/24/08 message of necessity - 3 day message  
06/24/08 passed assembly  
06/24/08 returned to senate  
06/25/08 DELIVERED TO GOVERNOR

**S8705 PADAVAN** Same as Uni. [A 11755](#) Rules (Silver)  
ON FILE: 06/22/08 Real Property Tax Law  
TITLE....Relates to tax abatements and tax exemptions for industrial and commercial work on properties in a city of one million or more persons  
06/22/08 REFERRED TO RULES  
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RULES COM (Request of Silver)

Amd SS489-dddd, 489-eeee & 489-dddddd, RPT L

Relates to tax abatements and tax exemptions for industrial and commercial work on properties in a city of one million or more persons.

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# STATE OF NEW YORK

S. 8705

A. 11755

## SENATE - ASSEMBLY

June 22, 2008

IN SENATE -- Introduced by Sen. PADAVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

IN ASSEMBLY -- Introduced by COMMITTEE ON RULES -- (at request of M. of A. Silver) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the real property tax law, in relation to tax abatement and tax exemption for industrial and commercial work on properties in a city of one million or more persons

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 489-dddd of the real property tax law is amended by  
2 adding a new subdivision 10 to read as follows:

3 10. No benefits pursuant to this title shall be granted for  
4 construction work performed pursuant to a building permit issued after  
5 July thirty-first, two thousand eight, except that if a building permit  
6 is issued on or before July thirty-first, two thousand eight for  
7 construction work on a building or structure described in an application  
8 for a certificate of eligibility filed on or before June thirtieth, two  
9 thousand eight, construction work performed as described in such appli-  
10 cation pursuant to any additional building permit issued on or after  
11 August first, two thousand eight shall be eligible for benefits pursuant  
12 to this title in accordance with this subdivision.

13 (a) Except as provided in paragraph (b) of this subdivision, all  
14 construction work performed pursuant to any such application shall be  
15 completed on or before December thirty-first, two thousand thirteen. No  
16 benefits shall be granted for construction work performed after such  
17 date, and any exemption granted pursuant to this title in relation to  
18 property on which such construction work was performed shall not exceed  
19 the amount of the exemption in effect for such property on the tax roll  
20 for which the taxable status date is January fifth, two thousand four-  
21 teen.

22 (b) All construction work performed pursuant to any such application  
23 for the construction of a new building or structure in the new

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 construction exemption area specified in paragraph (c) of subdivision  
2 six of section four hundred eighty-nine-cccc of this title shall be  
3 completed in accordance with subparagraph (iv) of paragraph (a) of  
4 subdivision nine of this section and, if not completed in accordance  
5 with such subparagraph, shall not be eligible for benefits pursuant to  
6 this title.

7 (c) For purposes of this subdivision, construction work as described  
8 in an application for a certificate of eligibility shall be deemed

9 completed on the date on which the department of buildings of a city  
10 that has enacted a local law pursuant to this title issues a temporary  
11 or final certificate of occupancy or, if such construction work does not  
12 require the issuance of a certificate of occupancy, the date on which  
13 the applicant and the applicant's architect or professional engineer for  
14 such construction work submit to the department of finance an affidavit  
15 certifying that such construction work has been completed. For purposes  
16 of this subdivision, a demolition permit shall be deemed to be a build-  
17 ing permit issued for construction work.

18 § 2. Subdivision 1 of section 489-eeee of the real property tax law,  
19 as amended by chapter 92 of the laws of 2007, is amended to read as  
20 follows:

21 1. Application for a certificate of eligibility pursuant to this title  
22 may be made immediately following the effective date of a local law  
23 enacted pursuant to this title and continuing until June thirtieth, two  
24 thousand eight; provided, however, that application for a certificate of  
25 eligibility for renovation construction work for property located in the  
26 renovation exemption area specified in subparagraph (ii) of paragraph  
27 (d) of subdivision five of section four hundred eighty-nine-cccc of this  
28 title may not be made after January thirty-first, nineteen hundred nine-  
29 ty-five; provided, further, however, that application for a certificate  
30 of eligibility for construction of a new building or structure that  
31 meets the requirements set forth in subdivision nine of section four  
32 hundred eighty-nine-dddd of this title in the new construction exemption  
33 area specified in paragraph (a) of subdivision six of section four  
34 hundred eighty-nine-cccc of this title may not be made after December  
35 thirty-first, nineteen hundred ninety-six; provided, further, however,  
36 that application for a certificate of eligibility for construction of a  
37 new building or structure that meets the requirements set forth in  
38 subdivision nine of section four hundred eighty-nine-dddd of this title  
39 in the new construction exemption area specified in paragraph (b) of  
40 subdivision six of section four hundred eighty-nine-cccc of this title  
41 may not be made after June thirtieth, two thousand three[, ~~and provided,~~  
42 ~~further, however, that no benefits pursuant to this title shall be~~  
43 ~~granted for construction work performed pursuant to a building permit~~  
44 ~~issued after July thirty-first, two thousand eight~~]. Such application  
45 shall state whether it is for industrial, commercial or renovation  
46 construction work, and shall be filed with the department of finance. In  
47 addition to any other information required by such department, the  
48 application shall include cost estimates or bids for the proposed  
49 construction and an affidavit of a professional engineer or architect of  
50 the applicant's choice, certifying that detailed plans for the  
51 construction work have been submitted to the department of buildings.  
52 Such application shall also state that the applicant agrees to comply  
53 with and be subject to the rules issued from time to time by the depart-  
54 ment of finance to secure compliance with all applicable city, state and  
55 federal laws or which implement mayoral directives and executive orders  
56 designed to ensure equal employment opportunity. If required by local  
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1 law or rule as described in section four hundred eighty-nine-llll of  
2 this title, such application shall also state that the applicant agrees  
3 to comply with the program established thereby to ensure meaningful  
4 participation of minority and women-owned business enterprises in  
5 construction work for which the applicant receives benefits. Such appli-  
6 cation shall also certify that all taxes currently due and owing on the  
7 property which is the subject of the application have been paid or are  
8 currently being paid in timely installments pursuant to written agree-  
9 ment with the department of finance.

10 § 3. Paragraph (a) of subdivision 1 of section 489-dddddd of the real  
11 property tax law, as added by a chapter of the laws of 2008 amending the  
12 real property tax law relating to tax abatement for industrial and  
13 commercial work on properties in a city of one million or more persons,

14 as proposed in legislative bills numbers S. 6366-A and A. 11586, is  
15 amended to read as follows:

16 (a) Application for benefits pursuant to this title may be made imme-  
17 diately following the effective date of a local law enacted pursuant to  
18 this title and continuing until [~~June thirtieth~~] March first, two thou-  
19 sand [~~thirteen~~] eleven.

20 § 4. This act shall take effect on the same date as a chapter of the  
21 laws of 2008 amending the real property tax law relating to tax abate-  
22 ment for industrial and commercial work on properties in a city of one  
23 million or more persons, as proposed in legislative bills numbers S.  
24 6366-A and A. 11586, takes effect.

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