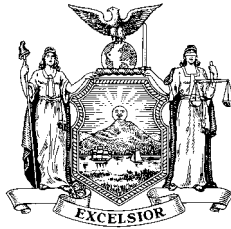


SUMMARY OF
2005
REAL PROPERTY TAX LEGISLATION



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SUMMARY OF 2005 REAL PROPERTY TAX LEGISLATION

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January, 2006

SUMMARY OF 2005 REAL PROPERTY TAX LEGISLATION

This document provides a general summary of legislation enacted in 2005 relating to real property tax administration. The descriptions it contains are intended only as a source of general information about the major features of these new laws. For a more detailed and authoritative account of what these new laws do, the best resource is, of course, the laws themselves.

The terms “State Board” and “ORPS” as used herein refer to the New York State Board of Real Property Services and Office of Real Property Services, respectively. All statutory citations herein are to the Real Property Tax Law (RPTL), unless otherwise noted.

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SUMMARY OF 2005 REAL PROPERTY TAX LEGISLATION

A. OVERVIEW

This table presents an overview of the laws enacted in 2005 to date with a bearing upon real property tax administration. The newest laws are presented first, the oldest last. The abbreviations used in this table are explained on page 9. A closer look at items of particular interest appears in *Major Items*, below.

Ch.	Subject	Bill No.	Appr.	Stat Ref	Summary
ASSESSMENT ADMINISTRATION					
216	CAPs; Temporary Financial Incentives	A.7872	7/12	Unconsol.	Provides a temporary additional financial incentive for assessing units to form Coordinated Assessment Programs (CAPs) ; see <i>Major Items</i> , below, for details.
504	Electronic Filing of Tax Certiorari Cases	S.4308A	8/16	L.1999, c.367	Extends existing law (which authorizes electronic filing. in NYC and Monroe, Suffolk and Westchester Counties) to September 1, 2009 and adds 8 additional counties (Albany, Broome, Erie, Essex, Nassau, Niagara, Onondaga, and Sullivan).
42	Flood Assessment Relief; 21 Counties	A7625A	5/23	Unconsol.	Authorizes real property tax relief, at local option, for victims of the severe storms and resulting flooding that hit much of the State in early April, 2005; see <i>Major Items</i> , below, for details.
132	Flood Assessment Relief; Chapter Amendment	S.5592	6/30	Unconsol.	Chapter amendment to L.2005, c.42
222	Flood Assessment Relief; North Country	S.5791	7/13	Unconsol.	Authorizes real property tax relief, at local option, for victims of the flooding in Essex and Warren Counties in mid-June, 2005; see <i>Major Items</i> , below, for details.
139	NYC; Assessor Training	A.630	6/30	RPTL, Art. 3, Title 3	Establishes a program of training and certification for assessors and appraisal personnel in New York City, to be administered by ORPS.

Ch.	Subject	Bill No.	Appr.	Stat Ref	Summary
215	SCAR; Equalized Value	A.7870	7/12	RPTL §730(1)(c)	Increases from \$150,000 to \$450,000 the equalized value of property eligible for full relief in small claims assessment review; see <i>Major Items</i> , below, for details.
743	Special Franchise Assessment; Equalization	S.5294	10/18	RPTL §606	Modifies the procedure for equalizing special franchise assessments; see <i>Major Items</i> , below, for details.
714	Subsidized Rental Housing; Assessment Limitations	S.1999B	10/11	RPTL §581-a	Excludes Federal and State housing subsidies from consideration in assessing certain residential rental property; see <i>Major Items</i> , below, for details.
EXEMPTION ADMINISTRATION					
587	Agricultural Assessment; Commercial Horse Boarding Operations	S.5536	8/23	AML, §301 (4)(h)	Allows a commercial horse boarding operation to receive an agricultural assessment in its first or second year if it has at least seven acres and annual gross receipts of \$10,000; see <i>Major Items</i> , below, for details.
200	Agricultural Assessment; Wool Bearing Animals	A.6061	7/12	AML §301 (2)(e)	Adds “wool bearing animals, such as alpacas and llamas” to the definition of “livestock” for purposes of agricultural assessment program; see <i>Major Items</i> , below, for details.
667	Agricultural Buildings Ex; Horse Training Facilities	S.3535A	9/16	RPTL §483(2)	Expands the exemption for farm structures and buildings to include certain structures used exclusively for training and exercising horses; see <i>Major Items</i> , below, for details.
63	Empire Zones; Zone Designations	S.4271 Pt.A, §5	4/13	GML §§ 958(f), 960(b), 969(a)	Generally revises Empire Zone program; authorizes another 12 zones to be designated in 12 counties over the next four years; extends the effectiveness of all Empire Zones through 6/30/2011.
208	Fire/Ambulance Volunteers in Jefferson & St. Lawrence Counties	A7114A	7/12	RPTL §466-f	Authorizes partial exemption for fire/ambulance volunteers in Jefferson and St. Lawrence Counties; see <i>Major Items</i> , below, for details.
244	Fire/Ambulance Volunteers in Montgomery County	A.329A	7/19	RPTL §466-f	Authorizes partial exemption for fire/ambulance volunteers in Montgomery County; see <i>Major Items</i> , below, for details.
261	Fire/Ambulance Volunteers in Nassau County	A.5745	7/19	RPTL §466-c	Amends the Nassau County volunteer firefighters and ambulance workers exemption to empower school districts to authorize the exemption.

Ch.	Subject	Bill No.	Appr.	Stat Ref	Summary
419	Fire/Ambulance Volunteers in Onondaga County	A8137A	8/2	RPTL §466-g	Authorizes partial exemption for fire/ambulance volunteers in Onondaga County; see <i>Major Items</i> , below, for details.
74	Fire/Ambulance Volunteers in Orange County	S.3350	5/31	RPTL §466-f	Authorizes partial exemption for fire/ambulance volunteers in Orange County; see <i>Major Items</i> , below, for details.
712	Fire/Ambulance Volunteers in Saratoga County	S.5669A	10/4	RPTL §466-g	Authorizes partial exemption for fire/ambulance volunteers in Saratoga County; see <i>Major Items</i> , below, for details.
189	Fire/Ambulance Volunteers in Sullivan County	A.1683	7/12	RPTL §466-f	Authorizes partial exemption for fire/ambulance volunteers in Sullivan County; see <i>Major Items</i> , below, for details.
324	Fire/Ambulance Volunteers; Un-remarried Surviving Spouses	A.4973	7/26	RPTL §466-f	Allows municipalities in 19 counties to extend the exemption for fire/ambulance volunteers to un-remarried spouses under certain circumstances; see <i>Major Items</i> , below, for details.
657	First time home buyers; Exemption Extender	S.3020	9/16	RPTL §457	Allows the exemption to be granted where the property is purchased (or a binding written contract to purchase it is executed) by December 30, 2010; the prior deadline was December 30, 2005.
159	IDAs; Uniform Tax Exemption Policies	A.8963	6/30	GML §874 (4)(b)(c)	Extends to July 1, 2006 various provisions of law relating to IDAs, including certain provisions which give local taxing jurisdictions input into the “uniform tax exemption policies” adopted by IDAs.
124	Multiple Dwellings w/HFA Financing; Extender	S.5175A	6/30	RPTL §421-d	Extends until June 30, 2007 the exemption for multiple dwellings financed by the NYS Housing Finance Agency
72	School Age Children; Availability of Certain Exemptions	S.2186	5/31	RPTL, §459-c (4), §467(2)	Clarifies eligibility for the Senior Citizens Exemption and the Exemption for Persons with Disabilities and Limited Incomes when a public school student resides on premises; see <i>Major Items</i> , below, for details.
742	STAR; Income Verification Program Notices	S.5292	10/18	RPTL §425 (5)(b)	Modifies annual notifications given to participants in the STAR Income Verification Program (IVP); see <i>Major Items</i> , below, for details.
256	Veterans; Local Limits	A4742A	7/19	RPTL §§458-a, 922(1) (a)(iii)	Authorizes municipalities which offer the alternative veterans exemption to raise the “caps” thereon; also requires tax bills to display the full value represented by each exemption; see <i>Major Items</i> , below, for details..

Ch.	Subject	Bill No.	Appr.	Stat Ref	Summary
LOCAL INTEREST (<i>Affects one or relatively few jurisdictions</i>)					
63	Albany; PILOTs on certain State lands	S.4271, Pt. B	4/13	Pub Lnds §19-a	Revises schedule of aid payable to City of Albany on account of certain State-owned lands
693	Burke; Eligible Funds Veterans Exemption	S.3842	10/4	Unconsol.	Authorizes officials in Town of Burke to increase eligible funds veterans exemptions on the 2005 assessment roll by the change in level of assessment factor applicable to the Town's 2004 assessment roll.
695	Champlain; Tax Bills	S.4014A	10/4	Unconsol.	Authorizes Town of Champlain to adopt a local law authorizing the town tax collecting officer to issue mid-year tax bills to certain property owners.
397	Cities with Populations between 90,000 and 95,000; Multiple Dwelling Ex.	A.3001	8/2	RPTL §421-i	Authorizes such cities to provide a partial exemption to certain multiple dwellings that are converted into owner-occupied residences with up to two dwelling units.
177	Fulton County towns; 2005 assessment rolls	S.5720A	7/12*	Unconsol.	Authorizes each town in Fulton County to adopt a local law or resolution canceling the town's 2005 tentative assessment roll and requiring the assessor to file a new roll by July 31, 2005; see <i>Major Items</i> , below, for details.
13	Granville; Eligible Funds Veterans Exemption	S.1615	4/12	Unconsol.	Authorizes Village of Granville to increase eligible funds veterans exemptions on 2005-06 tax roll.
733	Haverstraw and Stony Point; Bonding of Certain Tax Certiorari Judgments	S.5743	10/11	Unconsol.	Authorizes a period of probable usefulness of up to 30 years for bonds issued by Haverstraw Stony Point Central School District and Towns of Stony Point and Haverstraw for bonding certain tax certiorari judgments.
163	Haverstraw and Stony Point; Electric Generators	S.3675	7/6	Unconsol.	Exempts electric generators in the Towns of Haverstraw and Stony Point from taxation for up to eight years upon implementation of a PILOT program.
120	Hempstead; Lido Beach-Point Lookout PILOTs	S.3982	6/30	Town Law, §64-a	Extends the authorization for PILOTs by the Town of Hempstead to certain "taxing jurisdictions" in the Lido Beach-Point Lookout area.

* Upon signing Chapter 177, the Governor issued an Approval Message (# 2), a copy of which appears below

Ch.	Subject	Bill No.	Appr.	Stat Ref	Summary
697	Islip; Class Tax Rates	S.4138	10/4	RPTL §1903(3)(a)(iv)	Provides that for taxes levied upon Islip's 2005 assessment roll, the current base proportion of any class may not exceed its prior year's adjusted base proportion by more than 1%; also provides for the rectification of a discrepancy relative to its 2004 roll
20	Nassau County; Approved Assessing Units; Class Tax Rates	S.3005	4/26	RPTL §1903(3)(a)(vi)	Provides that for taxes levied upon the 2005 assessment roll of an approved assessing unit in Nassau County, the current base proportion of any class may not exceed its prior year's adjusted base proportion by more than 1%
17	Nassau County; Class Tax Rates	S.3006	4/19	RPTL §1803-a(1)(m)	Provides that for taxes levied upon the 2005 assessment roll of Nassau County, the current base proportion of any class may not exceed its prior year's adjusted base proportion by more than 2%
130	Nassau County; Lido Beach PILOTs	S.5425	6/30	County Law §233-b	Extends the authorization for PILOTs by Nassau County to certain "taxing jurisdictions" in the Lido Beach area.
711	NYC; Class 2 Assessment Limitations	S.5620	10/4	RPTL §1805	Requires a phase-in of assessment increases that result from the upgrading of certain Class 2 properties in NYC.
178	NYC; Class Tax Rates	S.5750	7/12	RPTL §1803-a(1)(o)	Provides that for the NYC fiscal year ending in 2006, the current base proportion of any class may not exceed its prior year's adjusted base proportion by more than 2%
727	NYC; Commercial Expansion Program	S.5358	10/11	RPTL §§499-aa <i>et seq.</i>	Expands the NYC Commercial Expansion Program (CEP), by adding a component to attract industrial and manufacturing facilities to targeted areas.
279	NYC; Multiple Dwelling Exemption	A.8120	7/19	RPTL §489(4-b)	Broadens the class of multiple dwellings, buildings or structures in NYC, owned by certain limited-profit housing companies, which may receive tax abatement or exemption for a building wide improvement or alteration.
275	NYC; Multiple Dwelling Exemption	A.7728	7/19	RPTL §489(4-a)	Permits renovated multiple dwellings in NYC that are owned and operated by certain limited-profit housing companies to qualify for tax exemption or abatement for certain alterations or improvements.

Ch.	Subject	Bill No.	Appr.	Stat Ref	Summary
110	NYC; Multiple Dwelling Exemption	A6878A	6/21	RPTL §421-a (1)(c)(6)	Modifies exemption criteria for certain new multiple dwelling projects in the “Greenpoint-Williamsburg waterfront exclusion area” in Brooklyn.
2	NYC; Multiple Dwellings in Lower Manhattan	S.5930	8/30	RPTL §421-g	Accelerates expiration of exemption for certain property in Lower Manhattan converted to residential use.
205	NYC; SCRIE Program	A6590B	7/12	RPTL §§467-b, 467-c	Authorizes, at local option, an increase in the maximum household income of the low-income seniors who qualify for SCRIE.
188	NYC; SCRIE Program	A1092A	7/12	RPTL §§467-b, 467-c	Authorizes, at local option, tax abatement to certain multiple dwellings occupied by tenants whose household heads are qualified “persons with disabilities.”.
521	Oneida County; Temporary Disregard of Certain Oneida Indian Nation Properties	S.5825	8/16	Unconsol.	Requires certain properties of Oneida Indian Nation to be temporarily disregarded when determining real property tax rates, state equalization rates, and other calculations specific to Oneida County; requires taxes collected on those properties to be placed in a special fund pending resolution of uncertainties.
432	Segment Equalization Rates; Requests by Certain School Districts	A.8530	8/5	RPTL §1314	Extends until July 13, 2005 the deadline for filing a request for a 2005 special (segment) equalization rate for school districts that are in both Nassau and Suffolk Counties.
401	Southampton; Hampton Bays School District	A6069A	8/2	Unconsol.	Requires 2004 assessment roll of Town of Southampton to be included in the calculation of State aid for Hampton Bays School District for 2006-2007 school year.
704	Yorktown; Open Space and Conservation District	S.4967	10/4	Unconsol.	Authorizes Yorktown to fund its open space and conservation district with “an equal tax rate calculated on a per lot basis” rather than a special ad valorem levy.
MISCELLANEOUS					
527	Agricultural and Farmland Protection Plans	A4534C	8/16	AML, Art. 25-AA	Authorizes municipalities to develop agricultural and farmland protection plans, including plans for land use regulation, with State financial and technical assistance; see <i>Major Items</i> , below, for details.

Ch.	Subject	Bill No.	Appr.	Stat Ref	Summary
632	Agricultural School Tax Credit; Commercial Horse Boarding Operations	S.5506	8/30	Tax Law, §§ 210 (22)(i), 606 (n)(8)	Provides that for purposes of the agricultural property school tax credit, “federal gross income from farming” includes gross income from commercial horse boarding operations; see <i>Major Items</i> , below, for details.
728	Agricultural School Tax Credit; Ownership	S.5377	10/11	Tax Law, §606(n)	Expands the agricultural property school tax credit to qualified agricultural property owned by certain relatives of the taxpayer where a written agreement expressing intent to eventually purchase the land has been entered into; see <i>Major Items</i> , below, for details.
573	Agriculture; Timber Processing	S.4814A	8/23	AML, §301(11)	Includes “timber processing” within the definition of “farm operation; see <i>Major Items</i> , below, for details.”
63	Aid and Incentives to Municipalities (AIM)	S.4271, Pt. B, §2	4/13	SFL, §54(10)	Consolidates various pre-existing aid programs into one with annual incentive-based increments; includes schedule of payments to certain small gov’ts seemingly based on forest tax exemptions. Note that the former “overburden” aid program (SFL, §54-c) has been allowed to expire.
63	Empire Zones; QEZE Tax Credit for Eligible Real Property Taxes	S.4271 Pt.A, §5	4/13	Tax Law §15(e)	Provides that in the case of a PILOT, the QEZE credit may not exceed the federal income tax basis in the property multiplied by the estimated effective full value tax rate within the county as determined by ORPS; removes approval of such PILOTs by DED and ORPS.
161	Empire Zones; Chapter Amendment	S.5928, §41	7/3	Tax Law §15(e)	Chapter amendment to L.2005, c.63; allows QEZEs to petition DTF, DED and ORPS to disregard any reduction or adjustment in basis under the Internal Revenue Code.
61	Empire Zones; General	S.3671 Pt.W, §15	4/12	Tax Law §15(e)	Would have generally revised Empire Zone program, but was repealed and replaced by L.2005, Ch.63, Pt. A, §5.

Ch.	Subject	Bill No.	Appr.	Stat Ref	Summary
78	Financing Demolition Costs; Privately Owned Property	A.876	6/7	LFL, §11.00 (12-a)	Establishes a “period of probable usefulness” of five years for indebtedness issued to finance cost of demolishing privately owned structures; prior law limited such borrowings to property owned by a municipality, school district or district corporation.
22	FOIL; Timing of Responses to Record Requests	A.6714	5/3*	POL §89	Addresses timing of State and local agency responses to FOIL requests; see <i>Major Items</i> , below, for details.
524	Reporting Requirement Reform Act	A4257A	8/16	Various	Modifies various reporting requirements applicable to State agencies.
441	SAPA; Rulemaking	A.4186	8/9	SAPA, §202	Provides for proposed rules to expire after 365 days and for a notice of withdrawal of a proposed rule to contain a reason for the withdrawal.
53	State Budget; ORPS-related appropriations	S.553-E	4/12	n/a	Education, Labor and Family Assistance Budget; includes approps to ORPS (pp.580-582) and to SED to pay STAR aid to school districts (pp.97-98)
50	State Budget; RPT-related appropriations	A.550-C	4/12	n/a	Public Protection and General Government Budget; includes approps for payments of taxes on certain State lands (p.242), and for payments to Madison and Oneida Counties to mitigate certain shortfalls in real property tax revenues (p.256)
TAX COLLECTION & ENFORCEMENT					
n/a	Bankruptcy Abuse Prevention and Consumer Protection Act of 2005	U.S. Senate Bill 256	4/20	US Code Title 11; P.L.109-8	Federal Legislation; substantially revises Bankruptcy Code, some provisions bear upon enforcement of real property tax liens; see <i>Major Items</i> , below, for details.
221	Brownfields; Waiver of Interest on Unpaid Taxes	S.3044A	7/12	RPTL §924-b; ECL §27-1433	Authorizes the waiver of interest, penalties and other charges on unpaid taxes when the property is subject to a brownfield site clean-up agreement pursuant to ECL §27-1409; see <i>Major Items</i> , below, for details.
219	Brownfields; Chapter Amendment	A.8910	7/12	L.2005, c.221	Chapter amendment to L.2005, c.221

* Upon signing Chapter 22, the Governor issued an Approval Message (# 1), a copy of which appears below.

Ch.	Subject	Bill No.	Appr.	Stat Ref	Summary
387	Foreclosure Actions; Successive Notices of Pendency	S.5584	8/2	CPLR §6516	Allow a “successive” Notice of Pendency to be filed in proceedings to foreclose mortgages and related proceedings; see <i>Major Items</i> , below, for details.
256	Tax Bills; Full Value of Exemptions	A4742A	7/19	RPTL §922(1) (a) (iii)	Requires tax bills to display the full value represented by each exemption; see <i>Major Items</i> , below, for details..

The following abbreviations are used in this table:

Column Headings: Ch. = Chapter Number; Appr. = Approval Date; Stat Ref = Statutory Reference.

Statutory abbreviations: AML = Agriculture and Markets Law; CPLR = Civil Practice Law and Rules; ECL = Environmental Conservation Law; FOIL = Freedom of Information Law; GML = General Municipal Law; LFL = Local Finance Law; POL = Public Officers Law; Pub Lnds = Public Lands Law; RPAPL = Real Property Actions and Proceedings Law; RPTL = Real Property Tax Law; SAPA = State Administrative Procedure Act; SFL = State Finance Law; Unconsol. = Unconsolidated.

Other: DED = Dept. of Economic Development (d/b/a Empire State Development); IDA = Industrial Development Agency; NYC = New York City; ORPS = Office of Real Property Services; PILOT = Payment in lieu of taxes; QEZE = Qualified Empire Zone Enterprise; SCRIE = Senior Citizens Rent Increase Exemption (NYC only); TSD = Taxable status date

B. MAJOR ITEMS

A closer look at some of the more noteworthy legislative enactments of 2005, from the standpoint of real property tax administration, appears below.

ASSESSMENT ADMINISTRATION

Temporary Additional Incentives for CAPs

Chapter **216** provides a temporary additional financial incentive for assessing units to form Coordinated Assessment Programs (CAPs). A CAP is an inter-municipal agreement under which two or more assessing units agree to share the same assessor, assess property at the same level of assessment, and follow the same assessment calendar (Real Property Tax Law, §579; *see also* General Municipal Law, Article 5-G).

Under pre-existing law, each assessing unit participating in a CAP was entitled to a one-time payment of \$7 per parcel, up to a maximum of \$140,000 (RPTL, §1573(3)(a)). Under Chapter 216, an additional payment of \$5 per parcel is now available, up to a maximum of \$100,000, subject to the availability of funding, where (1) an assessing unit joins a CAP that is implemented or expanded in 2006, 2007 or 2008, and (2) the assessing unit has never previously participated in a CAP. Combined with the pre-existing aid, this makes for a total aid payment of \$12 per parcel, up to a maximum of \$240,000.

For a CAP that is to be implemented on a 2006 roll, aid applications must be submitted to ORPS by February 1, 2006. The aid, if approved, would be paid out of funds appropriated for the 2005-06 fiscal year. For a CAP to be implemented on a 2007 or 2008 roll, aid applications must be submitted to ORPS by February 1, 2007. If approved, the aid would be paid out of funds appropriated for the 2007-08 fiscal year. An assessing unit that receives this extra aid but either fails to participate in the CAP after filing its application, or does not stay in the CAP for 10 years, will have to remit some or all of the extra aid to the State.

SCAR Equalized Value

Chapter **215** increases from \$150,000 to \$450,000 the “equalized value” of real property which may receive an assessment reduction through Small Claims Assessment Review (SCAR) with no cap on the allowable reduction. Where the equalized value exceeds \$450,000, the authorized assessment reduction may not exceed 25 percent of the assessed value of the parcel. (Previously, the 25% cap applied to parcels with equalized value in excess of \$150,000). For this purpose, “equalized value” continues to be defined as “the assessed value of the property divided by the most recent equalization rate or, in the case of a special assessing unit, the most recent class one ratio, when established” (RPTL, §730(1)(d)).

Flood Assessment Relief

Chapters **42** and **132** enacted the “Flood Assessment Relief Act of 2005,” providing real property tax relief, at local option, for victims of the severe storms and resulting flooding that hit

those counties in early April, 2005. Under this legislation, the governing bodies of 21 counties – Broome, Cayuga, Chautauqua, Chenango, Columbia, Cortland, Delaware, Greene, Madison, Montgomery, Niagara, Orange, Otsego, Putnam, Rensselaer, Schenectady, Schoharie, Sullivan, Tioga, Ulster, and Westchester – were authorized to adopt a resolution by July 1, 2005 allowing property that was “catastrophically impacted” by the flood to be reassessed based upon its physical condition as of April 15, 2005, as opposed to the otherwise applicable taxable status date (generally, March 1, 2005). The eligibility criteria and specific procedures for obtaining such relief are set forth at length in the legislation (and were also distributed by ORPS when the legislation was approved).

Chapter 222 enacted the “North Country Flood Assessment Relief Act of 2005,” establishing a very similar program for victims of the severe storms and flooding that hit Essex and Warren Counties in mid-June, 2005. Under this legislation, the governing bodies of those two counties were authorized to adopt a resolution by July 15, 2005 allowing property that was “catastrophically impacted” by the flood to be reassessed based upon its physical condition as of July 1, 2005. As with the original Flood Assessment Relief Act of 2005 (*i.e.*, Ch. 42), the applicable criteria and procedures are set forth at length in the legislation (and were also distributed by ORPS when the legislation was approved).

Fulton County 2005 Tentative Assessment Rolls

Chapter 177 authorizes any Fulton County town board to adopt a local law or resolution to cancel any previously filed 2005 tentative roll and postpone the filing of such a roll until not later than July 31, 2005. If a town board does so, it is further empowered to prescribe a 2005 assessment roll calendar including (i) a new tentative roll filing date, (ii) notifications to property owners advising of any assessment increases, and (iii) a new grievance day on which the board of assessment review will receive complaints and a deadline by which such board will notify the assessor of its ordered changes.

Upon signing this legislation, Governor Pataki issued an Approval Message (#2), a copy of which appears below.

Special Franchises and Equalization

Chapter 743 modifies the procedures for equalizing assessments of special franchise property in most assessing units. Under the legislation, ORPS generally will no longer establish special franchise assessments by multiplying the full values it has determined by the latest State equalization rate or special equalization rate. Instead, ORPS will provide the full values it has determined directly to assessors, who will put them on the assessment roll after equalizing them at the stated level of assessment (LOA) applicable to that roll (RPTL, §606). If the State equalization rate (or in a special assessing unit, the Class 3 equalization rate) that is subsequently determined for that roll differs from the LOA, the special franchise assessment must be corrected so that it equals the ORPS-determined full value multiplied by the equalization rate (RPTL, §§550(7)(e), 553(1)(h), which provide for the assessment to be increased or decreased, whichever is appropriate).

These new procedures do not apply, however, to assessing units with “pegged” property (*i.e.*, assessing units which have not done a revaluation since 1953 and which still contain special franchise property that was in place in 1953). In those cases, special franchise assessments shall continue to be determined using the long-standing methodology (*i.e.*, ORPS will establish a tentative special franchise assessment which will equal the full value determined by ORPS multiplied by the latest State equalization rate or special rate).

Subsidized Rental Housing

Chapter **714** prescribes a methodology for assessing residential rental property where at least 20% of the residential units are reserved for tenants who satisfy an income test, in accordance with an agreement with a governmental entity. In such cases, the assessed value of the property is to be determined using the income approach as applied to the actual net operating income, after deducting for reserves required by any federal, state or municipal programs. For this purpose, “net operating income” means “the actual or anticipated net income that remains after all operating expenses are deducted from effective gross income, but before mortgage debt service and book depreciation are deducted.” The assessor must disregard any income tax credits, subsidized mortgage financing, or project grants, where such subsidies are used to offset the project development cost in order to provide for lower initial rents as determined by regulations promulgated by the Division of Housing and Community Renewal.

EXEMPTION ADMINISTRATION

Agriculture

Several measures were enacted in 2005 to ease the property tax burden upon the State’s agricultural sector. In particular:

- Chapter **200** modifies the Agricultural Districts Program (Agriculture and Markets Law, Article 25-AA) by adding “wool bearing animals, such as alpacas and llamas” to the definition of “livestock” whose production for sale may qualify commercial farmland as “land used in agricultural production” eligible to receive an agricultural assessment. Previously, the only wool bearing animal that was specifically included within this definition was sheep.
- Chapter **587** modifies the Agricultural Districts Program by allowing a commercial horse boarding operation to receive an agricultural assessment in its first or second year if it has at least seven acres and annual gross receipts of at least \$10,000. Previously, commercial horse boarding operations could not receive agricultural assessments unless they had been operating for at least two years.
- Chapter **667** expands the exemption for farm structures and buildings (RPTL §483) to include structures and buildings used as “indoor exercise arenas exclusively for training and exercising horses in connection with the raising and production for

sale of agricultural and horticultural commodities or in connection with a commercial horse boarding operation” as defined in AML § 301.¹ This does not apply to “riding academies or dude ranches,” however.

The related Agricultural Property School Tax Credit, authorized under the Tax Law, has also been expanded. Chapter 632 provides that for purposes of the credit, “federal gross income from farming” includes gross income from commercial horse boarding operations. Chapter 728 extends the credit to qualified agricultural property owned by the father, mother, grandfather, grandmother, brother or sister of the taxpayer where a written agreement expressing intent to eventually purchase the land has been entered into.

Also noteworthy are Chapter 527, which authorizes municipalities to develop agricultural and farmland protection plans, including plans for land use regulation, with State financial and technical assistance, and Chapter 573, which includes “timber processing” within the definition of “farm operation,” thereby bringing such activity within the scope of the “Right to Farm” protections (AML, §308). Note that these protections now also generally extend to a commercial horse boarding operation that is proposed or in its first or second year of operation, by virtue of Chapter 587, discussed above.

Alternative Veterans Exemption; Local Limits

Chapter 256 permits municipalities which offer the alternative veterans exemption to increase the market value “caps” that apply to the exemption. These caps set the upper limit on how much of a home’s value may be exempted from local taxation. Prior to the enactment of Chapter 256, a municipality offering the exemption could either leave the market value equivalent of the cap at \$80,000 (the default), reduce it to \$60,000 or \$40,000, or increase it to \$100,000, \$120,000, \$140,000, \$160,000, or \$180,000 (and in New York City only, \$300,000). These caps remain available under Chapter 256, but municipalities now may increase the caps further, to \$200,000, \$220,000, or \$240,000.

Further, in areas with especially high housing costs, referred to in the statute as “high-appreciation” municipalities, Chapter 256 permits the caps to be set as high as \$260,000, \$280,000, \$300,000, \$320,000, \$340,000, or \$360,000. For this purpose, a “high-appreciation municipality” is (1) New York City, (2) a county for which ORPS has established a sales price differential for purposes of the STAR exemption for three consecutive years, and (3) the cities, towns, and villages within such counties. The counties which currently satisfy this definition are Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester Counties, so those counties and the municipalities therein may offer these higher caps (as may New York City).

Finally, Chapter 256 also requires additional information to appear on property tax bills when an exemption has been granted. Under pre-existing law, each tax bill must display the assessed value of any exemptions applied to the parcel (RPTL, §922(1)(a)(iii)). This requirement remains in effect, but effective in 2007, each tax bill will also be required to display

¹ Under AML §301, a “commercial horse boarding operation” must have at least seven acres, must board at least ten horses, and must receive at least \$10,000 annually either through horse boarding, agricultural production, or both. It cannot be an operation “whose primary on site function is horse racing.”

the full value which each such exemption represents. This change applies to all exemptions, not just the alternative veterans exemption.

The new caps authorized by Chapter 256 take effect January 2, 2006 and apply to assessment rolls based upon taxable status dates occurring on or after such date. The tax bill change applies to tax bills pertaining to fiscal years beginning on or after January 1, 2007.

STAR Income Verification Program Notices (Postcards)

Chapter **742** revises the content of the annual notices (postcards) that are sent to Enhanced STAR recipients who have chosen to participate in the Income Verification Program (IVP). The new notices will more clearly advise the recipient of the results of the match conducted by the State Department of Taxation and Finance, and what those results mean.

Generally, participants who are have been found to be income-eligible will receive a notice stating that they remain eligible for the enhanced STAR exemption and that they need not contact the assessor unless the property is no longer their primary residence or there has been a change in ownership. (They will also be reminded to contact the assessor if their primary residence or the property ownership has changed.) Participants whose income eligibility could not be determined will receive a notice saying that to retain Enhanced STAR, they must furnish proof of their income eligibility to the assessor by the applicable taxable status date. Participants found not to be income eligible will be sent a notice of denial, giving the match results as a reason for denial.

The new law also reiterates that when an Enhanced STAR recipient who is not in the IVP fails to reapply for the exemption, the exemption should be replaced with a Basic exemption, rather than removed altogether.

School Age Children; Purpose of Relocation

Chapter **72** modifies the law pertaining to school districts which offer the Senior Citizens Exemption and/or the Exemption for Persons with Disabilities and Limited Incomes (RPTL, §§459, 467), and which choose to make the exemption(s) available to a parcel that serves as the residence of a child who attends public school (grades K-12). In such cases, the school district resolution must “condition such exemption upon satisfactory proof that the child was not brought into the residence in whole or in substantial part for the purpose of attending a particular school within the [school] district.” The ORPS application forms for these exemptions will be revised to require applicants in these circumstances to make a statement to that effect. It should be understood that neither exemption is available to properties in which such children reside unless the school district has explicitly acted to make it available to them.

Fire/Ambulance Volunteers in Certain Counties

A series of new enactments collectively provide that in seven counties – Jefferson, Montgomery, Onondaga, Orange, St. Lawrence, Saratoga, and Sullivan (Chapters **208, 244, 419,**

74, 208, 712 and 189, respectively), the county and any city, village, or town therein may adopt a local law, ordinance or resolution providing a partial real property tax exemption for members of incorporated volunteer fire companies, fire departments and incorporated volunteer ambulance services [hereinafter “volunteer companies”]. In Montgomery, Onondaga, Orange, and Sullivan Counties, the exemption may also extend to school taxes if the school district adopts a resolution so providing, In Jefferson and St. Lawrence Counties, the exemption ostensibly extends to school district taxes as well, though there is no explicit provision for school district action. In Montgomery and Sullivan Counties, fire districts may also opt to offer the exemption (elsewhere, if the town board adopts the exemption, it applies for town fire district purposes).

The exemption, available only to enrolled members and their spouses, equals 10 percent of assessed value, but not to exceed \$3,000 times the latest State equalization rate (except in Montgomery County, where the \$3,000 cap does not apply), and applies to taxes and special ad valorem levies, but not special assessments. In addition:

1. the applicant must reside in the city, town or village served by the volunteer company,
2. the exemption is limited to the applicant’s primary residence,
3. only the residential portion of the property may receive the exemption, and
4. the applicant must be certified by the authority having jurisdiction over the volunteer company as having been a member for at least five years.

At further local option, the municipality may grant a lifetime exemption to members who have provided over 20 years of volunteer company service. For each county, ORPS must promulgate the exemption applications. The exemptions first apply to 2006 rolls.

It bears mention that at the beginning of 2005, similar legislation was already in place for 19 other counties, namely, Cattaraugus, Chautauqua, Columbia, Dutchess, Erie, Lewis, Nassau, Niagara, Oneida, Orleans, Oswego, Rockland, Putnam, Schenectady, Schoharie, Steuben, Suffolk, Westchester and Wyoming counties (RPTL, §§466-a *et seq.*). Thus, these new laws bring to 26 the total number of counties in which this type of exemption may be offered.

It also bears mention that Chapter **324** gives an additional option to municipalities in those 19 counties with exemptions that were in place at the beginning of 2005 (identified above). These municipalities may now amend local laws or ordinances, or adopt local laws, ordinances, or resolutions, to permit continuation of the exemption to the un-remarried spouse of a deceased volunteer firefighter or ambulance worker who is killed in the line of duty.

Retroactive Exemptions for Specific Properties

In a number of assessing units, the assessor has been authorized to accept an exemption application after taxable status date for a parcel owned by a named nonprofit or governmental entity. In most cases, the entity acquired the property after taxable status date, though in some cases, the entity had title but simply failed to apply by taxable status date. The affected assessing units and property owners are identified in the 2005 ORPS Legislative Status Chart, below.

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MISCELLANEOUS

Responses to FOIL Requests

Chapter **22** amends the Freedom of Information Law (Public Officers Law, Article 6) in relation to the timing of State and local agency responses to requests for records. It requires that when the receipt of a FOIL request is simply acknowledged, and the acknowledgement letter sets forth the date on which such request will be granted or denied, that date must be “reasonable under the circumstances of the request.” If an agency intends to grant a request but cannot disclose the record within 20 business days of the receipt of the request, it would need to state, in writing, both the reason for its inability to grant the request within the 20 days and “a date certain” (again within a reasonable period, based on the circumstances) when the request will be so granted.

An agency’s failure to comply with these requirements would constitute a denial of the request, triggering the right of the requestor to receive administrative review. Similarly, when a person denied access to a record files an appeal with the agency, the agency’s failure to respond as required by law would constitute a denial, entitling the requestor to seek judicial review.

Upon signing this legislation, Governor Pataki issued an Approval Message (#1), a copy of which appears below.



TAX COLLECTION AND ENFORCEMENT

Exemption Information on Tax Bills

As noted above, Chapter **256** primarily expands local options in connection with the alternative veterans exemption, but it also requires additional information to appear on property tax bills when an exemption has been granted. Under pre-existing law, each tax bill must display the assessed value of any exemptions applied to the parcel (RPTL, §922(1)(a)(iii)). This requirement remains in effect, but effective in 2007, each tax bill will also be required to display the full value which each such exemption represents. This change applies to all exemptions, not just the alternative veterans exemption, and applies to tax bills pertaining to fiscal years beginning on or after January 1, 2007.

Brownfields; Waivers of Interest on Unpaid Taxes

Chapters **219** and **221** amend the Real Property Tax Law and the Environmental Conservation Law to authorize the governing body of any tax district to adopt a resolution permitting the waiver of interest, penalties and other charges upon unpaid taxes when the property in question is subject to a brownfield site clean-up agreement by a volunteer pursuant to section 27-1409 of the ECL. Any such waiver could be revoked if the property fails to receive a certificate of completion under ECL section 27-1419, or if the certificate is revoked.

The authority to grant such waivers would be conferred “Notwithstanding the provisions of sections [924, 924-a and 1182 of the Real Property Tax Law].” Sections 924 and 924-a of the RPTL govern the circumstances and the rate at which interest is imposed upon unpaid taxes, except those in jurisdictions which are subject to a special or local law to the contrary. Section 1182 of the RPTL allows certain tax districts (namely, those which enforce delinquent taxes pursuant to Article 11 of the RPTL) to waive interest and penalties on delinquent taxes where doing so is found to be in the best interests of the tax district.

Notices of Pendency

Chapter 387 allows a “successive” Notice of Pendency to be filed in a “foreclosure action” if a previously-filed Notice of Pendency has lapsed (new CPLR §6516). In this context, a “foreclosure action” essentially means any action or proceeding in which a Notice of Pendency is required to be filed by §1331 of the Real Property Actions and Proceedings Law (which applies to mortgage foreclosures) or by a similar law.

For tax districts which enforce delinquent taxes pursuant to Article 11 of the RPTL, Chapter 387 appears to be of limited significance, since there is no requirement that a Notice of Pendency be filed under Article 11. Rather, a List of Delinquent Taxes is filed, which has the “same force and effect” as a Notice of Pendency (RPTL, §1122(7)). Indeed, new CPLR §6516(d), as added by Chapter 387, specifies that this new law shall not be construed as requiring the filing of Notices of Pendency in Article 11 proceedings (and also suggests that the filing of a “successive” List of Delinquent Taxes may be authorized therein, presumably when it is necessary to keep a previously-filed List active for more than three years).

However, for tax districts which enforce delinquent taxes pursuant to a local act which invokes RPAPL §1331 or otherwise requires the actual filing of Notices of Pendency, Chapter 387 permits Enforcing Officers to file “successive” Notices of Pendency to ensure that the constructive notice achieved by the filing of the original Notice remains in effect.

Bankruptcy Reform

Federal legislation, **Public Law 109-8**, enacted the “Bankruptcy Abuse Prevention and Consumer Protection Act of 2005,” substantially amending the federal Bankruptcy Code (Title 11, United States Code) effective October 17, 2005. While the main purpose of the legislation was to curtail perceived abuses of the bankruptcy laws, some of its provisions bear directly upon the interplay between bankruptcy and property tax enforcement. A detailed analysis is beyond the scope of this publication, but a general description of some of its features is as follows:

- *Assessment challenges:* Precludes challenging a real property tax assessment in bankruptcy court when the period for challenging the assessment under applicable nonbankruptcy law has expired (11 U.S.C. §505(a)(2)(C)).
- *Priority status:* Specifies that property taxes, whether secured or unsecured, are entitled to be allowed as an administrative expense (unless they are unsecured and

relegated to eighth priority under 11 U.S.C. §507(a)(8)(B)); provides that a governmental unit need not file a request for payment in connection with such expenses (11 U.S.C. §503(b)(1)(B)(i),(D)). Note, however, that the status of administrative expenses has been changed from first priority to second priority, behind certain domestic support obligations (11 U.S.C. §507(a)(2)).

- *Interest rate:* Requires interest on unpaid real property taxes to accrue at the rate prescribed by applicable nonbankruptcy law (*e.g.*, RPTL §924-a), rather than being determined by the court on a case-by-case basis (11 U.S.C §511).
- *Automatic stay:* Enables creditors to furnish their preferred addresses for notice purposes; gives such creditors protection from monetary penalties if they violate an automatic stay before receiving effective notice thereof (11 U.S.C. §342(c)(2)(A),(f),(g)). Curtails the automatic stay where there have been repeated filings by the debtor (11 U.S.C. §362(c)(3),(4); (d)(4)). Continues to allow the creation and perfection (but not enforcement) of a lien for property taxes; extends the same treatment to a “special tax or special assessment,” whether or not *ad valorem* in nature (11 U.S.C. §362(b)(18)).
- *Miscellaneous payment issues:* Explicitly empowers trustees to recover property taxes from the property (11 U.S.C. §506(b),(c)). Restricts the subordination of property tax liens in Chapter 7 cases (11 U.S.C. §724(b)). Provides for property taxes to be paid in regular installments, rather than on a deferred basis, in Chapter 11 plans (11 U.S.C. §1129(a)(9)(C),(D)). Directs those conducting a business under court authority to pay the taxes by the due date set by nonbankruptcy law, unless the bankruptcy trustee has abandoned the property or another exception applies (28 U.S.C. §960(b)).

C. GOVERNOR'S APPROVAL MESSAGES

The Governor issued two Approval Messages of interest in 2005, one relating to FOIL requests (Chapter 22, Memo # 1) and the other relating to Fulton County 2005 tentative assessment rolls (Chapter 177, Memo #2). A copy of each follows. No Disapproval Messages were issued on any 2005 bills directly impacting real property tax administration.

APPROVAL MEMORANDUM No. 1 Chapter 22

MEMORANDUM filed with Assembly Bill Number 6714, entitled:

"AN ACT to amend the public officers law, in relation to the date when requests for records under the freedom of information law shall be granted"

APPROVED

The bill amends the Freedom of Information Law (FOIL) to provide statutory guidance for State and local agencies in responding to FOIL requests. First, the bill codifies current decisional law that states that if an entity covered by FOIL provides a requestor with an approximate date as to when it will grant or deny a FOIL request, such date shall be reasonable under the circumstances. Second, where an agency determines to grant a FOIL request, in whole or in part, within 20 days from the date of the written acknowledgement and circumstances prevent the disclosure of the record or records within such period, the bill requires an agency to state in writing both the reason for the inability to disclose within 20 days and a date certain when the FOIL request will be granted, which must be reasonable under the circumstances. Third, the failure of an agency to comply with any of the new provisions will be deemed a denial of the FOIL request and permit the requestor to appeal. Finally, the bill also codifies current case law that maintains that an agency's failure to determine an appeal within 10 business days of receipt, as it is currently required to do, constitutes a constructive denial of a request. The bill takes effect immediately.

By codifying current case law, the bill will provide necessary clarity and guidance both to persons making FOIL requests and to the governmental entities responsible for maintaining public records. This will make the process of obtaining responsive documents more efficient and, ultimately, result in a more open and accountable government. In addition, the new provision ensuring that records are timely disclosed after an agency determines to grant a FOIL request will prevent unjustified delays in turning over material that FOIL requires to be disclosed to the public. I am advised that, in the past, there have been situations where a governmental entity has acknowledged having responsive records but delayed disclosure of such records. It should be noted that this new provision would not affect situations where an agency provides an approximate date for processing the FOIL request that is reasonable under the circumstances and is beyond 20 days from the acknowledgment of receipt of the request.

While I commend the sponsors, the New York Newspapers Publishers Association and other interested parties for advancing and supporting legislation that will help make State and local agencies more open and accountable, I am concerned that the bill does not go far enough. The State Legislature has inexplicably made these important reforms inapplicable to FOIL requests that it receives. I see no basis for exempting the Legislature from the obligation to timely process FOIL requests, particularly in light of the far more limited FOIL to which the Legislature has made itself subject. My staff and I stand ready to work with the Legislature to remedy this anomaly and subject the State Legislature to the same FOIL provisions as all other State and local agencies. Nonetheless, I am pleased to approve this important legislation that will make State and local governments more open and responsive to our citizens.

The bill is approved.

(signed) GEORGE E. PATAKI

APPROVAL MEMORANDUM No. 2 Chapter 177

MEMORANDUM filed with Senate Bill Number 5720-A, entitled:

"AN ACT to authorize an extension of time to file a tentative assessment roll in certain towns"

APPROVED

This bill would provide that notwithstanding any general, special, or local law to the contrary, towns that are within a county having a population of between 54,000 and 56,000 may adopt a local law or resolution postponing the filing of the tentative assessment roll to a date no later than July 31, 2005 and canceling any previously filed tentative assessment roll for 2005. A copy of such local law or resolution must be filed with the State Board of Real Property Services. The governing body must also, by local law or resolution, establish a specific date by which the assessor shall be required to file a tentative assessment roll. Only Fulton County meets the population criteria described by the bill. The bill would take effect immediately and be deemed to have been in full force and effect on and after March 1, 2005.

According to the sponsors, this bill is necessary because of a confluence of factors has resulted in irregularities and inequities in assessments in two or more towns in Fulton County. For this important reason, I must approve this bill to give local governments the opportunity to address these issues. However, both the Office of Real Property Services and the Division of the Budget have expressed concerns that any re-assessments might be undertaken in order to avoid shifts in real property tax burdens among taxpayers. It is the assessor's duty under State law to fairly apportion the share of each property owner's tax liability. In approving this bill, it is not my intention to support anything but the fairest and most accurate property assessments.

The bill is approved.

(signed) GEORGE E. PATAKI

D. LEGISLATIVE STATUS CHART

2005 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

<u>Subject of Legislation</u>	<u>Bill Nos.</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
<u>RPS Departmental / Governor's Program / Budget Bills:</u>				
1 Budget Bill -- Includes Empire Zone amendments, definition of eligible RPTs (see Part W, pp. 47-48)	S.4271 A.7298	Budget Bill Budget Bill	Passed Senate 4/12 Passed Assembly 4/12	Signed 4/13 Ch. 63
2 Budget/Gov's. Prog. Bill -- Includes Empire Zone amds. to Ch. 63 of '05 (see Sec. 41, pp. 26-27))	S.5928 A.9009	Rules Rules	Passed Senate 6/24 Passed Assembly 6/24	Signed 7/3 Ch. 161
3 Gov's Program Bill #82 -- Includes RPTL 421-g acceleration, re: certain multiple dwellings in NYC	S.5930 A.9010	Rules Rules (Silver)	Passed Senate 6/24 Passed Assembly 6/24	Signed 8/30 Ch. 2
4 ORPS #1R-05 Coordinated Assessment Program Incentive -- Adds \$5/pcl. for new CAPs on '06 -'08 rolls	S.5256 A.7872	Little McLaughlin	Passed Senate 6/8 Passed Assembly 6/6	Signed 7/12 Ch. 216
5 ORPS #2-05 Special Franchise Assessment Procedure revision, State to provide full values	S.5294 A.7869	Little McLaughlin	Passed Senate 6/9 Passed Assembly 6/15	Signed 10/18 Ch. 743
6 ORPS #4-05 STaR Income Verification Program Postcard Notification revisions	S.5292 A.7871	Little McLaughlin	Passed Senate 6/2 Passed Assembly 6/6	Signed 10/18 Ch. 742
7 ORPS #6R-05 Small Claims Assessment Review Program update, Increases ceiling for unrestricted relief	S.5293 A.7870	Little McLaughlin	Passed Senate 6/8 Passed Assembly 6/6	Signed 7/12 Ch. 215
<u>Other RPT Related Bills:</u>				
8 Ag. Assessment -- Adds Alpacas and Llamas to the definition of qualifying livestock (Amds. AML Sec.301)	S.3702 A.6061	Young Magee	Passed Senate 6/8 Passed Assembly 3/29	Signed 7/12 Ch. 200
9 Ag. Assessment -- Allows early eligibility for certain Commercial Horse Boarding operations	S.5536 A.8101	Young Magee	Passed Senate 6/15 Passed Assembly 6/15	Signed 8/23 Ch. 587
10 Ag. Assessment -- Includes Timber Processing in the definition of "farm operation"	S.4814-a A.7494-a	Winner Magee	Passed Senate 6/8 Passed Assembly 6/15	Signed 8/23 Ch. 573
11 Ag. Circuit Breaker Program -- Allows Eligibility where agreement for eventual intra-family transfer exists	S.5377 A.395	Winner Gunther, A.	Passed Senate 6/23 Passed Assembly 6/24	Signed 10/11 Ch. 728
12 Ag. Circuit Breaker Program -- Income from comm. horse boarding to be Fed. Gross income from farming	S.5506 A.6877	Young Magee	Passed Senate 6/15 Passed Assembly 6/15	Signed 8/30 Ch. 632
13 Exemption -- Ag. Buildings, Includes certain indoor exercise arenas for horses (consistent w/ Op. #9-57)	S.3535-a A.5448-a	Young Magee	Passed Senate 6/16 Passed Assembly 6/20	Signed 9/16 Ch. 667
14 Exemption -- C. of (Albany?), Conversion of Multiple Dwelling to owner occupied residence (RPTL 421-i)	S.1594 A.3001	Breslin McEneny	Passed Senate 6/23 Passed Assembly 6/15	Signed 8/2 Ch. 397

2005 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

	<u>Subject of Legislation</u>	<u>Bill Nos.</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
15	Exemption -- First Time Homebuyers, extends program another 5 years, to apply to construction through 2010	S.3020 A.5766	LaValle Sweeney	Passed Senate 5/2 Passed Assembly 5/31	Signed 9/16 Ch. 657
16	Exemption -- Multiple Dwellings involving NYSHFA, Extends RPTL 421-d to June 30, 2007 (NYSHFA)	S.5175-a A.8283-a	Bonacic Bing	Passed Senate 6/9 Passed Assembly 6/23	Signed 6/30 Ch. 124
17	Exemption -- Multiple Dwellings, Amds. RPTL Sec. 489 to allow eligibility for certain Mitchell - Lama property	S.5259 A.7728	Padavan McLaughlin	Passed Senate 6/21 Passed Assembly 5/31	Signed 7/19 Ch. 275
18	Exemption -- Multiple Dwellings, Amds. RPTL Sec. 489 to allow eligibility for certain Mitchell - Lama property	S.5359 A.8120	Padavan McLaughlin	Passed Senate 6/21 Passed Assembly 6/20	Signed 7/19 Ch. 279
19	Exemption -- 1 Property, RPTL Sec. 406 (Village of East Rockaway, Nassau Co.)	S.4644-a A.7549-a	Skelos Weisenberg	Passed Senate 6/20 Passed Assembly 6/20	Signed 8/2 Ch. 417
20	Exemption -- 8 Properties, RPTL Sec. 406 (Village of Floral Park, Nassau Co.)	S.2579-a A.6038-a	Balboni Alfano	Re-Passed Senate 6/14 Passed Assembly 6/20	Signed 8/2 Ch. 358
21	Exemption -- 1 Property, RPTL Sec. 408 (Manhasset Union Free School District, N.Hempstead)	S.4498 A.7367	Balboni DiNapoli	Passed Senate 5/24 Passed Assembly 6/20	Signed 8/2 Ch. 373
22	Exemption -- 1 Property, RPTL Sec. 408 (New Hyde Pk-Garden City Pk UFSD, N.Hempstead)	S.3095-a A.6405-a	Balboni DiNapoli	Re-Passed Senate 5/9 Passed Assembly 6/20	Signed 8/2 Ch. 363
23	Exemption -- 2 Properties, RPTL Sec. 410 (Great Neck Park District, Nassau Co.)	S.2967-a A.6404-a	Balboni DiNapoli	Passed Senate 5/23 Passed Assembly 6/20	Signed 8/2 Ch. 362
24	Exemption -- 1 Property, RPTL Sec. 410 (Hewlett Bay Fire District, Hempstead)	S.3898-b A.7051-b	Skelos Weisenberg	Re-Passed Senate 6/20 Passed Assembly 6/23	Signed 10/4 Ch. 694
25	Exemption -- 2 Properties, RPTL Sec. 410 (North Belmore Fire District, Hempstead)	S.5008-a A.8269-a	Fuschillo McDonough	Passed Senate 6/23 Passed Assembly 6/21	Signed 8/9 Ch. 461
26	Exemption -- 7 Properties, RPTL Sec. 420-a (Bethel Christian Church, Hempstead)	S.4087-a A.7857-a	Fuschillo Saladino	Passed Senate 5/23 Passed Assembly 6/22	Signed 8/2 Ch. 370
27	Exemption -- 5 Properties, RPTL Sec. 420-a (Evangelical Lutheran Emanuel Church of Patchogue)	S.5097-a A.7634-a	Trunzo Eddington	Passed Senate 6/8 Passed Assembly 6/20	Signed 10/18 Ch. 739
28	Exemption -- 1 Property, RPTL Sec. 420-a (Goldsmith D. & Mary B, Johnes Home, T. Newburgh)	S.3838 A.6628-a	Larkin Kirwan	Passed Senate 5/10 Passed Assembly 6/24	Signed 10/11 Ch. 717
29	Exemption -- 1 Property, RPTL Sec. 420-a (Gospel Tabernacle Church, Islip)	S.3648 A.8342	Trunzo Ramos	Passed Senate 5/11 Passed Assembly 6/23	Signed 9/16 Ch. 670
30	Exemption -- 5 Properties, RPTL Sec. 420-a (Hands Across Long Island, Inc., Islip)	S.3572 A.6837	Trunzo Sweeney	Passed Senate 5/10 Passed Assembly 6/20	Signed 10/4 Ch. 691

2005 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

	<u>Subject of Legislation</u>	<u>Bill Nos.</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
31	Exemption -- 1 Property, RPTL Sec. 420-a (Independent Group Home Living Prog., Brookhaven)	S.5162-b A.7467-b	LaValle Thiele	Passed Senate 6/20 Passed Assembly 6/20	Signed 7/19 Ch. 273
32	Exemption -- 1 Property, RPTL Sec. 420-a (Independent Group Home Living Prog., Brookhaven)	S.5163 A.7468	LaValle Thiele	Passed Senate 6/20 Passed Assembly 6/20	Signed 8/9 Ch. 454
33	Exemption -- 1 Property, RPTL Sec. 420-a (Independent Group Home Living Prog., Brookhaven)	S.5164-b A.7469-b	LaValle Thiele	Passed Senate 6/21 Passed Assembly 6/20	Signed 8/9 Ch. 455
34	Exemption -- 1 Property, RPTL Sec. 420-a (Kehilat Chovevel Tzion Congregation, New Rochelle)	S.4315 A.7211	Oppenheimer Paulin	Passed Senate 6/7 Passed Assembly 5/31	Signed 7/19 Ch. 270
35	Exemption -- 4 Properties, RPTL Sec. 420-a (Korean Joong Bu Presbyterian Church, N.Hempstead)	S.3965 A.4196	Balboni DiNapoli	Passed Senate 5/10 Passed Assembly 5/31	Signed 6/14 Ch. 99
36	Exemption -- 1 Property, RPTL Sec. 420-a (Merrick Jewish Centre, Hempstead)	S.3223 A.6833	Fuschillo McDonough	Passed Senate 3/30 Passed Assembly 6/15	Signed 8/2 Ch. 364
37	Exemption -- 1 Property, RPTL Sec. 420-a (Muslim American Society, Brooklyn)	S.3543 A.6601	Golden Abbate	Passed Senate 5/9 Passed Assembly 6/6	Signed 8/16 Ch. 500
38	Exemption -- 1 Property, RPTL Sec. 420-a, Ch. Amd. (Shiloh Baptist Church, Amds. Ch.564 of '04)	S.4556-a A.7450-a	Skelos Weisenberg	Passed Senate 6/20 Passed Assembly 6/20	Signed 7/19 Ch. 271
39	Exemption -- 1 Property, RPTL Sec. 420-a (Touro College, Islip)	S.3573 A.8674	Trunzo Ramos	Passed Senate 5/11 Passed Assembly 6/21	Signed 9/16 Ch. 668
40	Exemption -- 1 Property, RPTL Sec. 420-a (Young Israel of Hewlett, Hempstead)	S.4517-a A.7451-a	Skelos Weisenberg	Passed Senate 6/20 Passed Assembly 6/20	Signed 7/19 Ch. 272
41	Exemption -- 1 Property, RPTL Sec. 420-b (Greenlawn-Centerport Historical Assn., Huntington)	S.5353-a A.8229-a	Marcellino Raia	Passed Senate 6/7 Passed Assembly 6/20	Signed 10/18 Ch. 745
42	Exemption -- 1 Property, RPTL Sec. 420-b (Middle Island Caring for Kids, Brookhaven)	S.5002-a A.8248-a	LaValle Acompora	Passed Senate 5/25 Passed Assembly 6/16	Signed 10/11 Ch. 721
43	Exemption -- Persons with Disabilities & Srs., Amds. Chs. 753 of '04 & 199 of '01 re: school age child option	S.2186 A.2927-a	Flanagan Cahill	Passed Senate 4/5 Passed Assembly 5/16	Signed 5/31 Ch. 72
44	Exemption -- SCRIE, Adds Persons with Disabilities as Eligible Heads of Household	S.5891 A.1092-a	Golden Stringer	Passed Senate 6/24 Re-Passed Assembly 6/23	Signed 7/12 Ch. 188
45	Exemption -- SCRIE, Increases income limit from \$24K to \$29K by \$1K increments 2005 through 2009	S.5465-a A.6590-b	Golden Wright	Passed Senate 6/20 Passed Assembly 6/15	Signed 7/12 Ch. 205
46	Exemption -- Vets., Alternative, Allows higher sets of dollar amount caps; requires tax bills to show FV exempt	S.5740 A.4742-a	Nozzolio Towns	Passed Senate 6/22 Re-Passed Assembly 6/20	Signed 7/19 Ch. 256

2005 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

	<u>Subject of Legislation</u>	<u>Bill Nos.</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
47	Exemption -- Volunteer Fire/Ambulance Members, allows unremarried surviving spouse w/ line of duty death	S.3570 A.4973	Trunzo Sweeney	Passed Senate 6/23 Passed Assembly 5/10	Signed 7/26 Ch. 324
48	Exemption -- Volunteer Fire/Ambulance Members in Nassau Co., extends option to School Districts	S.2367 A.5745	Marcellino DiNapoli	Passed Senate 6/9 Passed Assembly 5/10	Signed 7/19 Ch. 261
49	Exemption -- Volunteer Fire/Ambulance Members in Jefferson & St. Lawrence Cos. (option), \$3K limit	S.2529-a A.7114-a	Wright Aubertine	Passed Senate 6/8 Passed Assembly 5/10	Signed 7/12 Ch. 208
50	Exemption -- Volunteer Fire/Ambulance Members in Montgomery Co. (Option), 10% exemption w/o limit	S.290-a A.329-a	Farley Tonko	Passed Senate 6/9 Re-Passed Assembly 5/31	Signed 7/19 Ch. 244
51	Exemption -- Volunteer Fire/Ambulance Members in Onondaga Co. only (Option), \$3K limit	S.5380-b A.8137-a	DeFrancisco Christensen	Passed Senate 6/22 Passed Assembly 6/21	Signed 8/2 Ch. 419
52	Exemption -- Volunteer Fire/Ambulance Members in Orange Co. only (option), up to 10% ex. w/ \$3K limit	S.3350 A.2039	Morahan Calhoun	Passed Senate 5/9 Passed Assembly 5/10	Signed 5/31 Ch. 74
53	Exemption -- Volunteer Fire/Ambulance Members in Saratoga Co. only (Option), \$3K limit	S.5669-a A.8909	Bruno Rules(McDonald)	Passed Senate 6/20 Passed Assembly 6/22	Signed 10/4 Ch. 712
54	Exemption -- Volunteer Fire/Ambulance Members in Sullivan Co. only (option), up to 10% ex. w/ \$3K limit	S.5126 A.1683	Bonacic Gunther	Passed Senate 6/1 Passed Assembly 4/18	Signed 7/12 Ch. 189
55	Flood Assessment Relief Act of 2005 -- Authorizes flood damaged property AV adjustment (14 named Cos.)	S.5218-a A.7625-a	Bonacic Cahill	Passed Senate 5/18 Passed Assembly 5/11	Signed 5/23 Ch. 42
56	Flood Assessment Relief Act of 2005 -- Amds Ch. 42, extends to 7 other Counties & adds COE procedure	S.5592 A.8707	Bonacic Rules(Cahill)	Passed Senate 6/15 Passed Assembly 6/20	Signed 6/30 Ch. 132
57	North Country Flood Assessment Relief Act of '05 Authorizes flood damage adjustments (2 Counties)	S.5791 A.8945	Little Rules (Sayward)	Passed Senate 6/22 Passed Assembly 6/23	Signed 7/13 Ch. 222
58	FOIL related amendments -- Requires response within a certain period of time	S.3460 A.6714	Spano Destito	Passed Senate 4/12 Passed Assembly 4/4	Signed 5/3 Ch. 22 Approval Message #1
59	Fulton County Provisions -- Allows for refiling of Tentative Rolls until July 31, 2005 at local option	S.5720-a A.8848-a	Farley Rules (Butler)	Passed Senate 6/23 Passed Assembly 6/23	Signed 7/12 Ch. 177 Approval Message #2
60	Industrial Development Agencies (IDAs), Extends IDA provisions from July 1, 2005 to July 1, 2006	No same as A.8963	Rules (Sweeney)	Passed Senate 6/23 Passed Assembly 6/23	Signed 6/30 Ch. 159
61	Nassau Co. Provisions -- Limits Adjustment of Current Base Proportions to 2 percent	S.3006 A.6194	Skelos DiNapoli	Passed Senate 3/16 Passed Assembly 4/4	Signed 4/19 Ch. 17
62	Nassau Co. Provisions -- Long Beach, Glen Cove, and Lk. Success, Limits adjustment of Art. 19 shares	S.3005 A.6444	Skelos Weisenberg	Passed Senate 3/16 Passed Assembly 4/11	Signed 4/26 Ch. 20

2005 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

	<u>Subject of Legislation</u>	<u>Bill Nos.</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
63	Nassau & Suffolk Provisions -- Allows more time for segment eq. rate application in certain school districts	S.5860 A.8530	Rules Rules (Sweeney)	Passed Senate 6/24 Passed Assembly 6/23	Signed 8/5 Ch. 432
64	New York City Provisions -- Extends Abatement for certain Commercial and Industrial property	S.5358 A.8356	Padavan McLaughlin	Passed Senate 6/22 Passed Assembly 6/24	Signed 10/11 Ch. 727
65	New York City Provisions -- Limits adjustment of current base proportions to 2% (rather than 5%)	S.5750 A.8896	Padavan Rules(Farrell)	Passed Senate 6/22 Passed Assembly 6/22	Signed 7/12 Ch. 178
66	New York City Provisions -- Limits increase in assessments on certain class II properties	S.5620 A.8723	Padavan Rules (Wright)	Passed Senate 6/21 Passed Assembly 6/21	Signed 10/4 Ch. 711
67	New York City Provisions -- RPTL 421-a, Requires an affordable housing component in part of Brooklyn	S.3977-a A.6878-a	Golden Lopez	Passed Senate 6/6 Re-Passed Assembly 5/31	Signed 6/21 Ch. 110
68	New York City Provisions -- Requires Assessor Training & Certification w/ State Reimbursement	S.2429 A.630	Golden Stringer	Passed Senate 5/24 Passed Assembly 5/2	Signed 6/30 Ch. 139
69	Oneida Indian Nation RPT Depository Fund, Creates a means of handling potential payments	S.5825 A.8990	Meier Destito	Passed Senate 6/23 Passed Assembly 6/23	Signed 8/16 Ch. 521
70	Subsidized Housing -- Requires use of actual rents and prohibits consideration of subsidies (RPTL 581-a)	S.1999-b A.4375-a	Skelos Canestrari	Passed Senate 6/23 Passed Assembly 6/23	Signed 10/11 Ch. 714
71	Suffolk Co. Provisions -- Limits adjustment of current base proportions under Art. 19 (Islip), w/ retro. phase-in	S.4138 A.8330	Trunzo Fields	Passed Senate 6/2 Passed Assembly 6/23	Signed 10/4 Ch. 697
72	Tax Collection -- Authorizes waivers of interest and/or penalties on certain Brownfield properties (RPTL 924-b)	S.3044-a A.3109-a	Johnson Sweeney	Passed Senate 6/16 Passed Assembly 6/21	Signed 7/12 Ch. 221
73	Tax Collection -- Authorizes waivers of interest and/or penalties on certain Brownfield properties (Ch. Amd.))	S.5845 A.8910	Johnson Rules(Sweeney)	Passed Senate 6/23 Passed Assembly 6/22	Signed 7/12 Ch. 219
74	Tax Enforcement -- Allows a successive notice of pendency to be filed (Amds. CPLR & RPAPL, '04 veto)	S.5584 A8762	Volker Schimmingner	Passed Senate 6/15 Passed Assembly 6/23	Signed 8/2 Ch. 387
75	T. of Burke -- Vets. Exemption, Makes RPTL 458(5) applicable to 2006 and subsequent Tax rolls	S.3842 A.7848	Little Ortloff	Passed Senate 5/18 Passed Assembly 6/21	Signed 10/4 Ch. 693
76	T. of Champlain -- Authorizes issuance of new tax bills to cover an omission in Sewer & Water benefit area #1	S.4014-a A.7847-a	Little Ortloff	Passed Senate 6/8 Passed Assembly 6/22	Signed 10/4 Ch. 695
77	Ts. of Haverstarw & Stony Pt. -- Authorizes PILOTs on Electrical Generating Facilities, with 8 year exemption	S.3675 A.6795	Morahan Zebrowski	Passed Senate 5/25 Passed Assembly 6/6	Signed 7/6 Ch. 163
78	Ts. of Haverstraw & Stony Pt. -- Allows 30 yr. period of probable usefulness for bonding of certain tax refunds	S.5743 A.8822	Morahan (Rules)Zebrowski	Passed Senate 6/23 Passed Assembly 6/24	Signed 10/11 Ch. 733

2005 RPT Related Bills of Interest -- Passed Both Houses -- Final Status

	<u>Subject of Legislation</u>	<u>Bill Nos.</u>	<u>Prime Sponsor</u>	<u>Last Action of Legislature</u>	<u>Action of Governor</u>
79	T. of Hempstead -- Extends PILOTs by Town relating to Lido Beach - Point Lookout Parkland	S.3982 A.7090	Skelos Weisenberg	Passed Senate 6/8 Passed Assembly 6/20	Signed 6/30 Ch. 120
80	Nassau Co. -- Extends PILOTs by County relating to Lido Beach - Point Lookout Parkland	S.5425 A.8175	Skelos Weisenberg	Passed Senate 6/22 Passed Assembly 6/23	Signed 6/30 Ch. 130
81	T. of Southampton -- Requires immediate use of 2004 reassessment roll data in school aid determinations	S.3322-a A.6069-a	LaValle Thiele	Passed Senate 6/23 Passed Assembly 6/20	Signed 8/2 Ch. 401
82	T. of Yorktown, Open Space & Conservation District, Allows Levy of Flat Fee per Lot	S.4967 A.8212	Leibell Stephens	Passed Senate 6/9 Passed Assembly 6/23	Signed 10/4 Ch. 704
83	V. of Granville, Vets. Exemption -- Makes RPTL 458(5) adoption applicable to the 2005 roll (instead of 2006)	S.1615 A.5152	Little McDonald	Passed Senate 3/9 Passed Assembly 3/29	Signed 4/12 Ch. 13

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