

STATE OF NEW YORK

S. 6012

A. 8323

2015-2016 Regular Sessions

SENATE - ASSEMBLY

June 25, 2015

IN SENATE -- Introduced by Sen. FLANAGAN -- (at request of the Governor)
-- read twice and ordered printed, and when printed to be committed to
the Committee on Rules

IN ASSEMBLY -- Introduced by M. of A. HEASTIE -- (at request of the
Governor) -- read once and referred to the Committee on Ways and Means

AN ACT to amend chapter 576 of the laws of 1974 amending the emergency housing rent control law relating to the control of and stabilization of rent in certain cases, the emergency housing rent control law, chapter 329 of the laws of 1963 amending the emergency housing rent control law relating to recontrol of rents in Albany, chapter 555 of the laws of 1982 amending the general business law and the administrative code of the city of New York relating to conversion of residential property to cooperative or condominium ownership in the city of New York, chapter 402 of the laws of 1983 amending the general business law relating to conversion of rental residential property to cooperative or condominium ownership in certain municipalities in the counties of Nassau, Westchester and Rockland and the rent regulation reform act of 1997, and to amend chapter 4 of the laws of 2013 amending the real property tax law and other laws relating to interim multiple dwellings in a city with a population of one million or more, in relation to extending the effectiveness thereof; to amend the emergency tenant protection act of nineteen seventy-four, the emergency housing rent control law, and the administrative code of the city of New York, in relation to deregulation thresholds; to amend the administrative code of the city of New York and the emergency tenant protection act of nineteen seventy-four, in relation to limiting rent increase after vacancy of a housing accommodation; to amend the administrative code of the city of New York, the emergency tenant protection act of nineteen seventy-four and the emergency housing rent control law, in relation to adjustment of maximum allowable rent; to amend chapter 97 of the laws of 2011, amending the general municipal law and the education law, relating to establishing limits upon school district and local government tax levies, in relation to extending

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

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such provisions; and to amend the real property tax law, in relation to extending certain provisions relating to exemption from taxation of alterations and improvements to multiple dwellings; to amend the tax law and part C of chapter 2 of the laws of 2005 amending the tax law relating to exemptions from sales and use taxes, in relation to extending certain provisions thereof; to amend the general city law and the administrative code of the city of New York, in relation to extending certain provisions relating to relocation and employment assistance credits; to amend the general city law and the administrative code of the city of New York, in relation to extending certain provisions relating to specially eligible premises and special rebates; to amend the administrative code of the city of New York, in relation to extending certain provisions relating to exemptions and deductions from base rent; to amend the real property tax law, in relation to extending certain provisions relating to eligibility periods and requirements; to amend the real property tax law, in relation to extending certain provisions relating to eligibility periods and requirements, benefit periods and applications for abatements; to amend the administrative code of the city of New York, in relation to extending certain provisions relating to a special reduction in determining the taxable base rent; to amend the real property tax law and the administrative code of the city of New York, in relation to extending certain provisions relating to applications for abatement of tax payments; to amend the real property tax law, in relation to extending certain provision relating to partial tax abatement for residential real property held in the cooperative or condominium form of ownership in a city having a population of one million or more; to amend the real property tax law, in relation to extending certain provisions relating to exemptions of certain new or substantially rehabilitated multiple dwellings from local taxation; to amend the public housing law, in relation to the division of housing and community renewal being authorized to establish a tenant protection unit; and to amend the multiple dwelling law, in relation to interim multiple dwellings (Part A); to amend the education law, in relation to charter schools (Subpart A); making an appropriation to the education department for reimbursement to non-public schools (Subpart B); to amend the education law, in relation to the release of standardized test questions and answers, teacher evaluations and establishing a content review committee; and making an appropriation therefor (Subpart C); to amend chapter 91 of the laws of 2002, amending the education law and other laws relating to reorganization of the New York city school construction authority, board of education and community boards, in relation to the effectiveness thereof; to amend chapter 345 of the laws of 2009, amending the education law and other laws relating to the New York city board of education, chancellor, community councils and community superintendents, in relation to the effectiveness thereof; and relating to the education budget plan of the mayor of the city of New York (Subpart D); and to amend the domestic relations law, in relation to determining who may solemnize a marriage (Subpart E) (Part B); and Intentionally omitted (Subpart A); to amend the tax law, in relation to establishing a property tax relief credit; to amend part K of chapter 59 of the laws of 2014, amending the tax law relating to providing an enhanced real property tax circuit breaker, in relation to the effectiveness thereof (Subpart B); to amend the education law and the general municipal law, in relation to capital local expenditures and the quantity change factor (Subpart C); to



amend the tax law, in relation to extending the authority of the county of Nassau to impose additional sales and compensating use taxes, and extending local government assistance programs in Nassau county (Subpart D); to amend the tax law and the vehicle and traffic law, in relation to special motor vehicle use taxes imposed by the county of Suffolk (Subpart E); to authorize assistance to the city of Yonkers to support public schools in the city (Subpart F); making an appropriation for money for services and expenses of the city of Rochester (Subpart G); and appropriating money for certain municipal corporations and school districts; and providing for the repeal of such provisions upon expiration thereof (Subpart H) (Part C)

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

1 Section 1. This act enacts into law major components of legislation
2 relating to real property tax levies, rent regulation and education.
3 Each component is wholly contained within a Part identified as Parts A
4 through C. The effective date for each particular provision contained
5 within such Part is set forth in the last section of such Part. Any
6 provision in any section contained within a Part, including the effective
7 date of the Part, which makes a reference to a section "of this
8 act", when used in connection with that particular component, shall be
9 deemed to mean and refer to the corresponding section of the Part in
10 which it is found. Section three of this act sets forth the general
11 effective date of this act.

12 PART A

13 Section 1. Short title. This act shall be known and may be cited as
14 the "rent act of 2015".

15 § 1-a. Section 17 of chapter 576 of the laws of 1974 amending the
16 emergency housing rent control law relating to the control of and
17 stabilization of rent in certain cases, as amended by chapter 19 of the
18 laws of 2015, is amended to read as follows:

19 § 17. Effective date. This act shall take effect immediately and
20 shall remain in full force and effect until and including the [twenty-
21 third] fifteenth day of June [2015] 2019; except that sections two and
22 three shall take effect with respect to any city having a population of
23 one million or more and section one shall take effect with respect to
24 any other city, or any town or village whenever the local legislative
25 body of a city, town or village determines the existence of a public
26 emergency pursuant to section three of the emergency tenant protection
27 act of nineteen seventy-four, as enacted by section four of this act,
28 and provided that the housing accommodations subject on the effective
29 date of this act to stabilization pursuant to the New York city rent
30 stabilization law of nineteen hundred sixty-nine shall remain subject to
31 such law upon the expiration of this act.

32 § 2. Subdivision 2 of section 1 of chapter 274 of the laws of 1946
33 constituting the emergency housing rent control law, as amended by chap-
34 ter 19 of the laws of 2015, is amended to read as follows:

35 2. The provisions of this act, and all regulations, orders and
36 requirements thereunder shall remain in full force and effect until and
37 including June [23] 15, [2015] 2019.

1 § 3. Section 2 of chapter 329 of the laws of 1963 amending the emer-
2 gency housing rent control law relating to recontrol of rents in Albany,
3 as amended by chapter 19 of the laws of 2015, is amended to read as
4 follows:

5 § 2. This act shall take effect immediately and the provisions of
6 subdivision 6 of section 12 of the emergency housing rent control law,
7 as added by this act, shall remain in full force and effect until and
8 including June [23] 15, [2015] 2019.

9 § 4. Section 10 of chapter 555 of the laws of 1982 amending the gener-
10 al business law and the administrative code of the city of New York
11 relating to conversion of residential property to cooperative or condo-
12 minium ownership in the city of New York, as amended by chapter 19 of
13 the laws of 2015, is amended to read as follows:

14 § 10. This act shall take effect immediately; provided, that the
15 provisions of sections one, two and nine of this act shall remain in
16 full force and effect only until and including June [23] 15, [2015]
17 2019; provided further that the provisions of section three of this act
18 shall remain in full force and effect only so long as the public emer-
19 gency requiring the regulation and control of residential rents and
20 evictions continues as provided in subdivision 3 of section 1 of the
21 local emergency housing rent control act; provided further that the
22 provisions of sections four, five, six and seven of this act shall
23 expire in accordance with the provisions of section 26-520 of the admin-
24 istrative code of the city of New York as such section of the adminis-
25 trative code is, from time to time, amended; provided further that the
26 provisions of section 26-511 of the administrative code of the city of
27 New York, as amended by this act, which the New York City Department of
28 Housing Preservation and Development must find are contained in the code
29 of the real estate industry stabilization association of such city in
30 order to approve it, shall be deemed contained therein as of the effec-
31 tive date of this act; and provided further that any plan accepted for
32 filing by the department of law on or before the effective date of this
33 act shall continue to be governed by the provisions of section 352-eeee
34 of the general business law as they had existed immediately prior to the
35 effective date of this act.

36 § 5. Section 4 of chapter 402 of the laws of 1983 amending the general
37 business law relating to conversion of rental residential property to
38 cooperative or condominium ownership in certain municipalities in the
39 counties of Nassau, Westchester and Rockland, as amended by chapter 19
40 of the laws of 2015, is amended to read as follows:

41 § 4. This act shall take effect immediately; provided, that the
42 provisions of sections one and three of this act shall remain in full
43 force and effect only until and including June [23] 15, [2015] 2019; and
44 provided further that any plan accepted for filing by the department of
45 law on or before the effective date of this act shall continue to be
46 governed by the provisions of section 352-eee of the general business
47 law as they had existed immediately prior to the effective date of this
48 act.

49 § 6. Subdivision 6 of section 46 of chapter 116 of the laws of 1997
50 constituting the rent regulation reform act of 1997, as amended by chap-
51 ter 19 of the laws of 2015, is amended to read as follows:

52 6. sections twenty-eight, twenty-eight-a, twenty-eight-b and twenty-
53 eight-c of this act shall expire and be deemed repealed after June [23]
54 15, [2015] 2019;

55 § 7. Paragraph (n) of subdivision 2 of section 2 of chapter 274 of the
56 laws of 1946, constituting the emergency housing rent control law, as

1 amended by section 9 of part B of chapter 97 of the laws of 2011, is
2 amended to read as follows:

3 (n) any housing accommodation with a maximum rent of two thousand
4 dollars or more per month at any time between the effective date of this
5 paragraph and October first, nineteen hundred ninety-three which is or
6 becomes vacant on or after the effective date of this paragraph; or, for
7 any housing accommodation with a maximum rent of two thousand dollars or
8 more per month at any time on or after the effective date of the rent
9 regulation reform act of 1997 and before the effective date of the rent
10 act of 2011, which is or becomes vacant on or after the effective date
11 of the rent regulation reform act of 1997 and before the effective date
12 of the rent act of 2011. This exclusion shall apply regardless of wheth-
13 er the next tenant in occupancy or any subsequent tenant in occupancy is
14 charged or pays less than two thousand dollars a month; or, for any
15 housing accommodation with a maximum rent of two thousand five hundred
16 dollars or more per month at any time on or after the effective date of
17 the rent act of 2011, which is or becomes vacant on or after such effec-
18 tive date, but prior to the effective date of the rent act of 2015; or,
19 any housing accommodation with a legal regulated rent that was two thou-
20 sand seven hundred dollars or more per month at any time on or after the
21 effective date of the rent act of 2015, which becomes vacant after the
22 effective date of the rent act of 2015, provided, however, that starting
23 on January 1, 2016, and annually thereafter, the maximum legal regulated
24 rent for this deregulation threshold, shall also be increased by the
25 same percentage as the most recent one year renewal adjustment, adopted
26 by the applicable rent guidelines board. This exclusion shall apply
27 regardless of whether the next tenant in occupancy or any subsequent
28 tenant in occupancy actually is charged or pays less than two thousand
29 [five] seven hundred dollars [a], as adjusted by the applicable rent
30 guidelines board, per month. An exclusion pursuant to this paragraph
31 shall not apply, however, to or become effective with respect to housing
32 accommodations which the commissioner determines or finds that the land-
33 lord or any person acting on his or her behalf, with intent to cause the
34 tenant to vacate, has engaged in any course of conduct (including, but
35 not limited to, interruption or discontinuance of required services)
36 which interfered with or disturbed or was intended to interfere with or
37 disturb the comfort, repose, peace or quiet of the tenant in his or her
38 use or occupancy of the housing accommodations and in connection with
39 such course of conduct, any other general enforcement provision of this
40 law shall also apply.

41 § 8. Paragraph 13 of subdivision a of section 5 of section 4 of chap-
42 ter 576 of the laws of 1974, constituting the emergency tenant
43 protection act of nineteen seventy-four, as amended by section 10 of
44 part B of chapter 97 of the laws of 2011, is amended to read as follows:

45 (13) any housing accommodation with a legal regulated rent of two
46 thousand dollars or more per month at any time between the effective
47 date of this paragraph and October first, nineteen hundred ninety-three
48 which is or becomes vacant on or after the effective date of this para-
49 graph; or, for any housing accommodation with a legal regulated rent of
50 two thousand dollars or more per month at any time on or after the
51 effective date of the rent regulation reform act of 1997 and before the
52 effective date of the rent act of 2011, which is or becomes vacant on or
53 after the effective date of the rent regulation reform act of 1997 and
54 before the effective date of the rent act of 2011. This exclusion shall
55 apply regardless of whether the next tenant in occupancy or any subse-
56 quent tenant in occupancy is charged or pays less than two thousand

1 dollars a month; or, for any housing accommodation with a legal regu-
2 lated rent of two thousand five hundred dollars or more per month at any
3 time on or after the effective date of the rent act of 2011, which is or
4 becomes vacant on or after such effective date, but prior to the effec-
5 tive date of the rent act of 2015; or, any housing accommodation with a
6 legal regulated rent that was two thousand seven hundred dollars or more
7 per month at any time on or after the effective date of the rent act of
8 2015, which becomes vacant after the effective date of the rent act of
9 2015, provided, however, that starting on January 1, 2016, and annually
10 thereafter, the maximum legal regulated rent for this deregulation
11 threshold, shall also be increased by the same percentage as the most
12 recent one year renewal adjustment, adopted by the applicable rent
13 guidelines board. An exclusion pursuant to this paragraph shall apply
14 regardless of whether the next tenant in occupancy or any subsequent
15 tenant in occupancy actually is charged or pays less than two thousand
16 [five] seven hundred dollars a month. Provided however, that an exclu-
17 sion pursuant to this paragraph shall not apply to housing accommo-
18 dations which became or become subject to this act (a) by virtue of
19 receiving tax benefits pursuant to section four hundred twenty-one-a or
20 four hundred eighty-nine of the real property tax law, except as other-
21 wise provided in subparagraph (i) of paragraph (f) of subdivision two of
22 section four hundred twenty-one-a of the real property tax law, or (b)
23 by virtue of article seven-C of the multiple dwelling law. This para-
24 graph shall not apply, however, to or become effective with respect to
25 housing accommodations which the commissioner determines or finds that
26 the landlord or any person acting on his or her behalf, with intent to
27 cause the tenant to vacate, has engaged in any course of conduct
28 (including, but not limited to, interruption or discontinuance of
29 required services) which interfered with or disturbed or was intended to
30 interfere with or disturb the comfort, repose, peace or quiet of the
31 tenant in his or her use or occupancy of the housing accommodations and
32 in connection with such course of conduct, any other general enforcement
33 provision of this act shall also apply.

34 § 9. Subparagraph (k) of paragraph 2 of subdivision e of section
35 26-403 of the administrative code of the city of New York, as amended by
36 section 11 of part B of chapter 97 of the laws of 2011, is amended to
37 read as follows:

38 (k) Any housing accommodation which becomes vacant on or after April
39 first, nineteen hundred ninety-seven and before the effective date of
40 the rent act of 2011, and where at the time the tenant vacated such
41 housing accommodation the maximum rent was two thousand dollars or more
42 per month; or, for any housing accommodation which is or becomes vacant
43 on or after the effective date of the rent regulation reform act of 1997
44 and before the effective date of the rent act of 2011 with a maximum
45 rent of two thousand dollars or more per month. This exclusion shall
46 apply regardless of whether the next tenant in occupancy or any subse-
47 quent tenant in occupancy is charged or pays less than two thousand
48 dollars a month; or, for any housing accommodation with a maximum rent
49 of two thousand five hundred dollars or more per month at any time on or
50 after the effective date of the rent act of 2011, which is or becomes
51 vacant on or after such effective date, but prior to the effective date
52 of the rent act of 2015; or, any housing accommodation with a legal
53 regulated rent that was two thousand seven hundred dollars or more per
54 month at any time on or after the effective date of the rent act of
55 2015, which becomes vacant after the effective date of the rent act of
56 2015, provided, however, that starting on January 1, 2016, and annually



1 thereafter, the maximum legal regulated rent for this deregulation
2 threshold, shall also be increased by the same percent as the most
3 recent one year renewal adjustment, adopted by the New York city rent
4 guidelines board pursuant to the rent stabilization law. This exclusion
5 shall apply regardless of whether the next tenant in occupancy or any
6 subsequent tenant in occupancy actually is charged or pays less than two
7 thousand [five] seven hundred dollars a month. Provided however, that an
8 exclusion pursuant to this subparagraph shall not apply to housing
9 accommodations which became or become subject to this law by virtue of
10 receiving tax benefits pursuant to section four hundred eighty-nine of
11 the real property tax law. This subparagraph shall not apply, however,
12 to or become effective with respect to housing accommodations which the
13 commissioner determines or finds that the landlord or any person acting
14 on his or her behalf, with intent to cause the tenant to vacate, has
15 engaged in any course of conduct (including, but not limited to, inter-
16 ruption or discontinuance of required services) which interfered with or
17 disturbed or was intended to interfere with or disturb the comfort,
18 repose, peace or quiet of the tenant in his or her use or occupancy of
19 the housing accommodations and in connection with such course of
20 conduct, any other general enforcement provision of this law shall also
21 apply.

22 § 10. Section 26-504.2 of the administrative code of the city of New
23 York, as amended by section 12 of part B of chapter 97 of the laws of
24 2011, is amended to read as follows:

25 § 26-504.2 Exclusion of high rent accommodations. a. "Housing accommo-
26 dations" shall not include: any housing accommodation which becomes
27 vacant on or after April first, nineteen hundred ninety-seven and before
28 the effective date of the rent act of 2011 and where at the time the
29 tenant vacated such housing accommodation the legal regulated rent was
30 two thousand dollars or more per month; or, for any housing accommo-
31 dation which is or becomes vacant on or after the effective date of the
32 rent regulation reform act of 1997 and before the effective date of the
33 rent act of 2011, with a legal regulated rent of two thousand dollars or
34 more per month; or for any housing accommodation that becomes vacant on
35 or after the effective date of the rent act of 2015, where such legal
36 regulated rent was two thousand seven hundred dollars or more, and as
37 further adjusted by this section. Starting on January 1, 2016, and
38 annually thereafter, the maximum legal regulated rent for this deregu-
39 lation threshold, shall also be increased by the same percent as the
40 most recent one year renewal adjustment, adopted by the New York city
41 rent guidelines board pursuant to the rent stabilization law. This
42 exclusion shall apply regardless of whether the next tenant in occupancy
43 or any subsequent tenant in occupancy is charged or pays less than two
44 thousand dollars a month; or, for any housing accommodation with a legal
45 regulated rent of two thousand five hundred dollars or more per month at
46 any time on or after the effective date of the rent act of 2011, which
47 is or becomes vacant on or after such effective date, but prior to the
48 effective date of the rent act of 2015; or, any housing accommodation
49 with a legal regulated rent that was two thousand seven hundred dollars
50 or more per month at any time on or after the effective date of the rent
51 act of 2015, which becomes vacant after the effective date of the rent
52 act of 2015, provided, however, that starting on January 1, 2016, and
53 annually thereafter, such legal regulated rent for this deregulation
54 threshold, shall also be increased by the same percentage as the most
55 recent one year renewal adjustment, adopted by the New York city rent
56 guidelines board. This exclusion shall apply regardless of whether the

1 next tenant in occupancy or any subsequent tenant in occupancy actually
2 is charged or pays less than two thousand [five] seven hundred dollars,
3 as adjusted by the applicable rent guidelines board, a month. Provided
4 however, that an exclusion pursuant to this subdivision shall not apply
5 to housing accommodations which became or become subject to this law (a)
6 by virtue of receiving tax benefits pursuant to section four hundred
7 twenty-one-a or four hundred eighty-nine of the real property tax law,
8 except as otherwise provided in subparagraph (i) of paragraph (f) of
9 subdivision two of section four hundred twenty-one-a of the real proper-
10 ty tax law, or (b) by virtue of article seven-C of the multiple dwelling
11 law. This section shall not apply, however, to or become effective with
12 respect to housing accommodations which the commissioner determines or
13 finds that the landlord or any person acting on his or her behalf, with
14 intent to cause the tenant to vacate, engaged in any course of conduct
15 (including, but not limited to, interruption or discontinuance of
16 required services) which interfered with or disturbed or was intended to
17 interfere with or disturb the comfort, repose, peace or quiet of the
18 tenant in his or her use or occupancy of the housing accommodations and
19 in connection with such course of conduct, any other general enforcement
20 provision of this law shall also apply.

21 b. The owner of any housing accommodation that is not subject to this
22 law pursuant to the provisions of subdivision a of this section or
23 subparagraph k of paragraph 2 of subdivision e of section 26-403 of this
24 code shall give written notice certified by such owner to the first
25 tenant of that housing accommodation after such housing accommodation
26 becomes exempt from the provisions of this law or the city rent and
27 rehabilitation law. Such notice shall contain the last regulated rent,
28 the reason that such housing accommodation is not subject to this law or
29 the city rent and rehabilitation law, a calculation of how either the
30 rental amount charged when there is no lease or the rental amount
31 provided for in the lease has been derived so as to reach two thousand
32 dollars or more per month or, for a housing accommodation with a legal
33 regulated rent or maximum rent of two thousand five hundred dollars or
34 more per month on or after the effective date of the rent act of 2011,
35 and before the effective date of the rent act of 2015, which is or
36 becomes vacant on or after such effective date, whether the next tenant
37 in occupancy or any subsequent tenant in occupancy actually is charged
38 or pays less than a legal regulated rent or maximum rent of two thousand
39 five hundred dollars or more per month, or two thousand seven hundred
40 dollars or more, per month, starting on January 1, 2016, and annually
41 thereafter, the maximum legal regulated rent for this deregulation
42 threshold, shall also be increased by the same percent as the most
43 recent one year renewal adjustment, adopted by the New York city rent
44 guidelines board pursuant to the rent stabilization law, a statement
45 that the last legal regulated rent or the maximum rent may be verified
46 by the tenant by contacting the state division of housing and community
47 renewal, or any successor thereto, and the address and telephone number
48 of such agency, or any successor thereto. Such notice shall be sent by
49 certified mail within thirty days after the tenancy commences or after
50 the signing of the lease by both parties, whichever occurs first or
51 shall be delivered to the tenant at the signing of the lease. In addi-
52 tion, the owner shall send and certify to the tenant a copy of the
53 registration statement for such housing accommodation filed with the
54 state division of housing and community renewal indicating that such
55 housing accommodation became exempt from the provisions of this law or
56 the city rent and rehabilitation law, which form shall include the last

1 regulated rent, and shall be sent to the tenant within thirty days after
2 the tenancy commences or the filing of such registration, whichever
3 occurs later.

4 § 11. Subdivision a-2 of section 10 of section 4 of chapter 576 of the
5 laws of 1974, constituting the emergency tenant protection act of nine-
6 teen seventy-four, as amended by section 13 of part B of chapter 97 of
7 the laws of 2011, is amended to read as follows:

8 (a-2) Provides that where the amount of rent charged to and paid by
9 the tenant is less than the legal regulated rent for the housing accom-
10 modation, the amount of rent for such housing accommodation which may be
11 charged upon renewal or upon vacancy thereof, may, at the option of the
12 owner, be based upon such previously established legal regulated rent,
13 as adjusted by the most recent applicable guidelines increases and other
14 increases authorized by law. [Where, subsequent to vacancy, such legal
15 regulated rent, as adjusted by the most recent applicable guidelines
16 increases and any other increases authorized by law is two thousand
17 dollars or more per month or, for any housing accommodation which is or
18 becomes vacant on or after the effective date of the rent act of 2011,
19 is two thousand five hundred dollars or more per month, such housing
20 accommodation shall be excluded from the provisions of this act pursuant
21 to paragraph thirteen of subdivision a of section five of this act] Such
22 housing accommodation shall be excluded from the provisions of this act
23 pursuant to paragraph thirteen of subdivision a of section five of this
24 act when subsequent to vacancy: (i) such legal regulated rent is two
25 thousand five hundred dollars per month, or more, for any housing accom-
26 modation that is, or becomes, vacant after the effective date of the
27 rent act of 2011 but prior to the effective date of the rent act of 2015
28 or (ii) such legal regulated rent is two thousand seven hundred dollars
29 per month or more for any housing accommodation that is or becomes
30 vacant on or after the rent act of 2015; starting on January 1, 2016,
31 and annually thereafter, the maximum legal regulated rent for this
32 deregulation threshold, shall also be increased by the same percent as
33 the most recent one year renewal adjustment, adopted by the applicable
34 rent guidelines board pursuant to the rent stabilization law.

35 § 12. Paragraph 14 of subdivision c of section 26-511 of the adminis-
36 trative code of the city of New York, as amended by section 14 of part B
37 of chapter 97 of the laws of 2011, is amended to read as follows:

38 (14) provides that where the amount of rent charged to and paid by the
39 tenant is less than the legal regulated rent for the housing accommo-
40 dation, the amount of rent for such housing accommodation which may be
41 charged upon renewal or upon vacancy thereof, may, at the option of the
42 owner, be based upon such previously established legal regulated rent,
43 as adjusted by the most recent applicable guidelines increases and any
44 other increases authorized by law. [Where, subsequent to vacancy, such
45 legal regulated rent, as adjusted by the most recent applicable guide-
46 lines increases and any other increases authorized by law is two thou-
47 sand dollars or more per month or, for any housing accommodation which
48 is or becomes vacant on or after the effective date of the rent act of
49 2011, is two thousand five hundred dollars or more per month, such hous-
50 ing accommodation shall be excluded from the provisions of this law
51 pursuant to section 26-504.2 of this chapter] Such housing accommodation
52 shall be excluded from the provisions of this code pursuant to section
53 26-504.2 of this chapter when, subsequent to vacancy: (i) such legal
54 regulated rent prior to vacancy is two thousand five hundred dollars per
55 month, or more, for any housing accommodation that is or becomes vacant
56 after the effective date of the rent act of 2011 but prior to the effec-

1 tive date of the rent act of 2015 or (ii) such legal regulated rent is
2 two thousand seven hundred dollars per month or more, provided, however
3 that on January 1, 2016, and annually thereafter, the maximum legal
4 regulated rent for this deregulation threshold shall be adjusted by the
5 same percentage as the most recent one year renewal adjustment as
6 adjusted by the relevant rent guidelines board, for any housing accommo-
7 dation that is or becomes vacant on or after the rent act of 2015.

8 § 13. Paragraph 3 of subdivision (a) of section 5-a of section 4 of
9 chapter 576 of the laws of 1974, constituting the emergency tenant
10 protection act of nineteen seventy-four, as added by section 30 of part
11 B of chapter 97 of the laws of 2011, is amended to read as follows:

12 3. Deregulation rent threshold means two thousand dollars for
13 proceedings commenced before July first, two thousand eleven. For
14 proceedings commenced on or after July first, two thousand eleven, the
15 deregulation rent threshold means two thousand five hundred dollars.
16 For proceedings commenced on or after July first, two thousand fifteen,
17 the deregulation rent threshold means two thousand seven hundred
18 dollars, provided, however that on January 1, 2016, and annually there-
19 after, the maximum legal regulated rent for this deregulation threshold
20 shall be adjusted by the same percentage as the most recent one year
21 renewal adjustment adopted by the rent guidelines board.

22 § 14. Paragraph 3 of subdivision (a) of section 2-a of chapter 274 of
23 the laws of 1946, constituting the emergency housing rent control law,
24 as added by section 32 of part B of chapter 97 of the laws of 2011, is
25 amended to read as follows:

26 3. Deregulation rent threshold means two thousand dollars for
27 proceedings commenced prior to July first, two thousand eleven. For
28 proceedings commenced on or after July first, two thousand eleven, the
29 deregulation rent threshold means two thousand five hundred dollars.
30 For proceedings commenced on or after July first, two thousand fifteen,
31 the deregulation rent threshold means two thousand seven hundred
32 dollars, provided, however, that on January 1, 2016, and annually there-
33 after, the maximum legal regulated rent for this deregulation threshold
34 shall be adjusted by the same percentage as the most recent one year
35 renewal adjustment adopted by the rent guidelines board.

36 § 15. Paragraph 3 of subdivision (a) of section 26-403.1 of the admin-
37 istrative code of the city of New York, as added by section 34 of part B
38 of chapter 97 of the laws of 2011, is amended to read as follows:

39 3. Deregulation rent threshold means two thousand dollars for
40 proceedings commenced before July first, two thousand eleven. For
41 proceedings commenced on or after July first, two thousand eleven, the
42 deregulation rent threshold means two thousand five hundred dollars.
43 For proceedings commenced on or after July first, two thousand fifteen,
44 the deregulation rent threshold means two thousand seven hundred
45 dollars, provided, however, that on January first, two thousand sixteen,
46 and annually thereafter, such deregulation rent threshold shall be
47 adjusted by the same percentage as the most recent one year renewal
48 adjustment adopted by the relevant guidelines board.

49 § 16. Paragraph 3 of subdivision (a) of section 26-504.3 of the admin-
50 istrative code of the city of New York, as added by section 36 of part B
51 of chapter 97 of the laws of 2011, is amended to read as follows:

52 3. Deregulation rent threshold means two thousand dollars for
53 proceedings commenced before July first, two thousand eleven. For
54 proceedings commenced on or after July first, two thousand eleven, the
55 deregulation rent threshold means two thousand five hundred dollars.
56 For proceedings commenced on or after July first, two thousand fifteen,

1 the deregulation rent threshold means two thousand seven hundred
2 dollars, provided, however, that on January first, two thousand sixteen,
3 and annually thereafter, such deregulation rent threshold shall be
4 adjusted by the same percentage as the most recent one year renewal
5 adjustment adopted by the relevant guidelines board.

6 § 16-a. Paragraph 5-a of subdivision c of section 26-511 of the admin-
7 istrative code of the city of New York, as amended by section 7 of part
8 B of chapter 97 of the laws of 2011, is amended to read as follows:

9 (5-a) provides that, notwithstanding any provision of this chapter,
10 the legal regulated rent for any vacancy lease entered into after the
11 effective date of this paragraph shall be as hereinafter provided in
12 this paragraph. The previous legal regulated rent for such housing
13 accommodation shall be increased by the following: (i) if the vacancy
14 lease is for a term of two years, twenty percent of the previous legal
15 regulated rent; or (ii) if the vacancy lease is for a term of one year
16 the increase shall be twenty percent of the previous legal regulated
17 rent less an amount equal to the difference between (a) the two year
18 renewal lease guideline promulgated by the guidelines board of the city
19 of New York applied to the previous legal regulated rent and (b) the one
20 year renewal lease guideline promulgated by the guidelines board of the
21 city of New York applied to the previous legal regulated rent. However,
22 where the amount charged and paid by the prior tenant pursuant to para-
23 graph fourteen of this subdivision, was less than the legal regulated
24 rent, such increase to the legal regulated rent shall not exceed: five
25 percent of the previous legal regulated rent if the last vacancy lease
26 commenced less than two years ago; ten percent of the previous legal
27 regulated rent if the last vacancy lease commenced less than three years
28 ago; fifteen percent of the previous legal regulated rent if the last
29 vacancy lease commenced less than four years ago; twenty percent of the
30 previous legal regulated rent if the last vacancy lease commenced four
31 or more years ago. In addition, if the legal regulated rent was not
32 increased with respect to such housing accommodation by a permanent
33 vacancy allowance within eight years prior to a vacancy lease executed
34 on or after the effective date of this paragraph, the legal regulated
35 rent may be further increased by an amount equal to the product result-
36 ing from multiplying such previous legal regulated rent by six-tenths of
37 one percent and further multiplying the amount of rent increase result-
38 ing therefrom by the greater of (A) the number of years since the impo-
39 sition of the last permanent vacancy allowance, or (B) if the rent was
40 not increased by a permanent vacancy allowance since the housing accom-
41 modation became subject to this chapter, the number of years that such
42 housing accommodation has been subject to this chapter. Provided that if
43 the previous legal regulated rent was less than three hundred dollars
44 the total increase shall be as calculated above plus one hundred dollars
45 per month. Provided, further, that if the previous legal regulated rent
46 was at least three hundred dollars and no more than five hundred dollars
47 in no event shall the total increase pursuant to this paragraph be less
48 than one hundred dollars per month. Such increase shall be in lieu of
49 any allowance authorized for the one or two year renewal component ther-
50 eof, but shall be in addition to any other increases authorized pursuant
51 to this chapter including an adjustment based upon a major capital
52 improvement, or a substantial modification or increase of dwelling space
53 or services, or installation of new equipment or improvements or new
54 furniture or furnishings provided in or to the housing accommodation
55 pursuant to this section. The increase authorized in this paragraph may



1 not be implemented more than one time in any calendar year, notwith-
2 standing the number of vacancy leases entered into in such year.

3 § 16-b. Subdivision (a-1) of section 10 of section 4 of chapter 576 of
4 the laws of 1974 amending the emergency housing rent control law relat-
5 ing to the control of and stabilization of rent in certain cases, as
6 amended by section 8 of part B of chapter 97 of the laws of 2011, is
7 amended to read as follows:

8 (a-1) provides that, notwithstanding any provision of this act, the
9 legal regulated rent for any vacancy lease entered into after the effec-
10 tive date of this subdivision shall be as hereinafter set forth. The
11 previous legal regulated rent for such housing accommodation shall be
12 increased by the following: (i) if the vacancy lease is for a term of
13 two years, twenty percent of the previous legal regulated rent; or (ii)
14 if the vacancy lease is for a term of one year the increase shall be
15 twenty percent of the previous legal regulated rent less an amount equal
16 to the difference between (a) the two year renewal lease guideline
17 promulgated by the guidelines board of the county in which the housing
18 accommodation is located applied to the previous legal regulated rent
19 and (b) the one year renewal lease guideline promulgated by the guide-
20 lines board of the county in which the housing accommodation is located
21 applied to the previous legal regulated rent. However, where the amount
22 charged and paid by the prior tenant pursuant to paragraph fourteen of
23 this subdivision, was less than the legal regulated rent, such increase
24 to the legal regulated rent shall not exceed: five percent of the
25 previous legal regulated rent if the last vacancy lease commenced less
26 than two years ago; ten percent of the previous legal regulated rent if
27 the last vacancy commenced less than three years ago; fifteen percent of
28 the previous legal regulated rent if the last vacancy lease commenced
29 less than four years ago; twenty percent of the previous legal regulated
30 rent if the last vacancy lease commenced four or more years ago. In
31 addition, if the legal regulated rent was not increased with respect to
32 such housing accommodation by a permanent vacancy allowance within eight
33 years prior to a vacancy lease executed on or after the effective date
34 of this subdivision, the legal regulated rent may be further increased
35 by an amount equal to the product resulting from multiplying such previ-
36 ous legal regulated rent by six-tenths of one percent and further multi-
37 plying the amount of rent increase resulting therefrom by the greater of
38 (A) the number of years since the imposition of the last permanent
39 vacancy allowance, or (B) if the rent was not increased by a permanent
40 vacancy allowance since the housing accommodation became subject to this
41 act, the number of years that such housing accommodation has been
42 subject to this act. Provided that if the previous legal regulated rent
43 was less than three hundred dollars the total increase shall be as
44 calculated above plus one hundred dollars per month. Provided, further,
45 that if the previous legal regulated rent was at least three hundred
46 dollars and no more than five hundred dollars in no event shall the
47 total increase pursuant to this subdivision be less than one hundred
48 dollars per month. Such increase shall be in lieu of any allowance
49 authorized for the one or two year renewal component thereof, but shall
50 be in addition to any other increases authorized pursuant to this act
51 including an adjustment based upon a major capital improvement, or a
52 substantial modification or increase of dwelling space or services, or
53 installation of new equipment or improvements or new furniture, or
54 furnishings provided in or to the housing accommodation pursuant to
55 section six of this act. The increase authorized in this subdivision



1 may not be implemented more than one time in any calendar year, notwith-
2 standing the number of vacancy leases entered into in such year.

3 § 17. The division of housing and community renewal shall, pursuant to
4 this act, promulgate rules and regulations to implement and enforce all
5 provisions of this act and any law renewed or continued by this act.

6 § 18. Section 13 of part A of chapter 97 of the laws of 2011, amending
7 the general municipal law and the education law, relating to establish-
8 ing limits upon school district and local government tax levies, is
9 amended to read as follows:

10 § 13. This act shall take effect immediately; provided, however, that
11 sections two through eleven of this act shall take effect July 1, 2011
12 and shall first apply to school district budgets and the budget adoption
13 process for the 2012-13 school year; and shall continue to apply to
14 school district budgets and the budget adoption process for any school
15 year beginning in any calendar year during which this act is in effect;
16 provided further, that if section 26 of part A of chapter 58 of the laws
17 of 2011 shall not have taken effect on or before such date then section
18 ten of this act shall take effect on the same date and in the same
19 manner as such chapter of the laws of 2011, takes effect; provided
20 further, that section one of this act shall first apply to the levy of
21 taxes by local governments for the fiscal year that begins in 2012 and
22 shall continue to apply to the levy of taxes by local governments for
23 any fiscal year beginning in any calendar year during which this act is
24 in effect; provided, further, that this act shall remain in full force
25 and effect at a minimum until and including June 15, [2016] 2020 and
26 shall remain in effect thereafter only so long as the public emergency
27 requiring the regulation and control of residential rents and evictions
28 and all such laws providing for such regulation and control continue as
29 provided in subdivision 3 of section 1 of the local emergency rent
30 control act, sections 26-501, 26-502 and 26-520 of the administrative
31 code of the city of New York, section 17 of chapter 576 of the laws of
32 1974 and subdivision 2 of section 1 of chapter 274 of the laws of 1946
33 constituting the emergency housing rent control law, and section 10 of
34 chapter 555 of the laws of 1982, amending the general business law and
35 the administrative code of the city of New York relating to conversions
36 of residential property to cooperative or condominium ownership in the
37 city of New York as such laws are continued by chapter 93 of the laws of
38 2011 and as such sections are amended from time to time.

39 § 19. The opening paragraph of paragraph (a) of subdivision 1 of
40 section 489 of the real property tax law, as amended by chapter 4 of the
41 laws of 2013, is amended to read as follows:

42 Any city to which the multiple dwelling law is applicable, acting
43 through its local legislative body or other governing agency, is hereby
44 authorized and empowered, to and including January first, two thousand
45 [fifteen] nineteen, to adopt and amend local laws or ordinances provid-
46 ing that any increase in assessed valuation of real property shall be
47 exempt from taxation for local purposes, as provided herein, to the
48 extent such increase results from:

49 § 20. The closing paragraph of subparagraph 6 of paragraph (a) of
50 subdivision 1 of section 489 of the real property tax law, as amended by
51 chapter 4 of the laws of 2013, is amended to read as follows:

52 Such conversion, alterations or improvements shall be completed within
53 thirty months after the date on which same shall be started except that
54 such thirty month limitation shall not apply to conversions of residen-
55 tial units which are registered with the loft board in accordance with
56 article seven-C of the multiple dwelling law pursuant to subparagraph

1 one of this paragraph. Notwithstanding the foregoing, a sixty month
2 period for completion shall be available for alterations or improvements
3 undertaken by a housing development fund company organized pursuant to
4 article eleven of the private housing finance law, which are carried out
5 with the substantial assistance of grants, loans or subsidies from any
6 federal, state or local governmental agency or instrumentality or which
7 are carried out in a property transferred from such city if alterations
8 and improvements are completed within seven years after the date of
9 transfer. In addition, the local housing agency is hereby empowered to
10 grant an extension of the period of completion for any project carried
11 out with the substantial assistance of grants, loans or subsidies from
12 any federal, state or local governmental agency or instrumentality, if
13 such alterations or improvements are completed within sixty months from
14 commencement of construction. Provided, further, that such conversion,
15 alterations or improvements shall in any event be completed prior to
16 June thirtieth, two thousand [fifteen] nineteen. Exemption for conver-
17 sions, alterations or improvements pursuant to subparagraph one, two,
18 three or four of this paragraph shall continue for a period not to
19 exceed fourteen years and begin no sooner than the first quarterly tax
20 bill immediately following the completion of such conversion, alter-
21 ations or improvements. Exemption for alterations or improvements pursu-
22 ant to this subparagraph or subparagraph five of this paragraph shall
23 continue for a period not to exceed thirty-four years and shall begin no
24 sooner than the first quarterly tax bill immediately following the
25 completion of such alterations or improvements. Such exemption shall be
26 equal to the increase in the valuation which is subject to exemption in
27 full or proportionally under this subdivision for ten or thirty years,
28 whichever is applicable. After such period of time, the amount of such
29 exempted assessed valuation of such improvements shall be reduced by
30 twenty percent in each succeeding year until the assessed value of the
31 improvements are fully taxable. Provided, however, exemption for any
32 conversion, alterations or improvements which are aided by a loan or
33 grant under article eight, eight-A, eleven, twelve, fifteen or twenty-
34 two of the private housing finance law, section six hundred ninety-six-a
35 or section ninety-nine-h of the general municipal law, or section three
36 hundred twelve of the housing act of nineteen hundred sixty-four (42
37 U.S.C.A. 1452b), or the Cranston-Gonzalez national affordable housing
38 act (42 U.S.C.A. 12701 et. seq.), or started after July first, nineteen
39 hundred eighty-three by a housing development fund company organized
40 pursuant to article eleven of the private housing finance law which are
41 carried out with the substantial assistance of grants, loans or subsi-
42 dies from any federal, state or local governmental agency or instrumen-
43 tality or which are carried out in a property transferred from any city
44 and where alterations and improvements are completed within seven years
45 after the date of transfer may commence at the beginning of any tax
46 quarter subsequent to the start of such conversion, alterations or
47 improvements and prior to the completion of such conversion, alterations
48 or improvements.

49 § 21. Subdivision (h) of section 27 of chapter 4 of the laws of 2013
50 amending the real property tax law and other laws relating to interim
51 multiple dwellings in a city with a population of one million or more is
52 amended to read as follows:

53 (h) sections twenty-one, twenty-two, twenty-three and twenty-four
54 shall expire and be deemed repealed on June 30, [2015] 2019.

55 § 22. Section 282-a of the multiple dwelling law, as amended by chap-
56 ter 159 of the laws of 2011, is amended to read as follows:

1 § 282-a. [Limitation on applications] Applications for coverage of
2 interim multiple dwellings and residential units. 1. All applications
3 for registration as an interim multiple dwelling or for coverage of
4 residential units under this article shall be filed with the loft board
5 within six months after the date the loft board shall have adopted all
6 rules or regulations necessary in order to implement the provisions of
7 chapter one hundred forty-seven of the laws of two thousand ten,
8 provided, however, that applications for registration as an interim
9 multiple dwelling or for coverage of residential units under this arti-
10 cle may also be filed for a two-year period starting from the effective
11 date of the chapter of the laws of two thousand fifteen which amended
12 this section. The loft board may subsequently amend such rules and
13 regulations but such amendments shall not recommence the time period in
14 which applications may be filed. [Notwithstanding any other provision
15 of this article, after such date no further applications for registra-
16 tion or coverage as an interim multiple dwelling or for coverage under
17 this article shall be accepted for owners or occupants of buildings that
18 would otherwise qualify as interim multiple dwellings or for coverage
19 pursuant to this article.]

20 2. Where any occupant has filed an application for coverage pursuant
21 to this article and has received a docket number from the loft board, it
22 shall be unlawful for an owner to cause or intend to cause such occupant
23 to vacate, surrender or waive any rights in relation to such occupancy,
24 due to repeated interruptions or discontinuances of essential services,
25 or an interruption or discontinuance of an essential service for an
26 extended duration or of such significance as to substantially impair
27 habitability of such unit, at any time before the loft board has made a
28 final determination, including appeals, to approve or deny such applica-
29 tion. This [subdivision] section shall not grant any rights of continued
30 occupancy other than those otherwise granted by law. Any agreement that
31 waives or limits the benefits of this [subdivision] section shall be
32 deemed void as against public policy. In addition to any other remedies
33 provided in this article for failure to be in compliance, in article
34 eight of this chapter, or in the regulations promulgated by the loft
35 board, an occupant who has filed an application with the loft board for
36 coverage under this article may[, no later than thirty-six months after
37 the loft board shall have adopted rules and regulations as set forth in
38 subdivision one of this section,] commence an action or proceeding in a
39 court of competent jurisdiction, which notwithstanding any other
40 provision of law shall include the housing part of the New York city
41 civil court, to enforce the provisions of this [subdivision] section.

42 § 22-a. Paragraph (vi) of subdivision 1 of section 284 of the multiple
43 dwelling law, as amended by chapter 4 of the laws of 2013, is amended to
44 read as follows:

45 (vi) Notwithstanding the provisions of paragraphs (i) through (v) of
46 this subdivision the owner of an interim multiple dwelling made subject
47 to this article by subdivision five of section two hundred eighty-one of
48 this article (A) shall file an alteration application [within nine
49 months from the effective date of the chapter of the laws of two thou-
50 sand ten which amended this subparagraph] on or before March twenty-
51 first, two thousand eleven, or, for units that became subject to this
52 article pursuant to [the] chapter four of the laws of two thousand thir-
53 teen [which amended this paragraph, within nine months of the promulga-
54 tion of all necessary rules and regulations pursuant to section two
55 hundred eighty-two-a of this article] on or before June eleventh, two
56 thousand fourteen, or, for units in an interim multiple dwelling that

1 were listed on an application for coverage or registration filed with
2 the loft board pursuant to this article or in a court pleading after
3 March eleventh, two thousand fourteen, within nine months of either the
4 date of the initial application for coverage or the date of the loft
5 board's issuance of an interim multiple dwelling number or the date of
6 the service of the pleading, whichever is earlier, and (B) shall take
7 all reasonable and necessary action to obtain an approved alteration
8 permit [within twelve months from such effective date] on or before June
9 twenty-first, two thousand eleven, or, for units that became subject to
10 this article pursuant to [the] chapter four of the laws of two thousand
11 thirteen [which amended this paragraph, within twelve months of the
12 promulgation of all necessary rules and regulations pursuant to section
13 two hundred eighty-two-a of this article] on or before September elev-
14 enth, two thousand fourteen, or, for units in an interim multiple dwell-
15 ing that were listed on an application for coverage or registration
16 filed with the loft board pursuant to this article or in a court plead-
17 ing after March eleventh, two thousand fourteen, within twelve months of
18 either the date of the initial application for coverage or the date of
19 the loft board's issuance of an interim multiple dwelling number or the
20 date of the service of the pleading, whichever is earlier, and (C) shall
21 achieve compliance with the standards of safety and fire protection set
22 forth in article seven-B of this chapter for the residential portions of
23 the building within eighteen months from obtaining such alteration
24 permit, and (D) shall take all reasonable and necessary action to obtain
25 a certificate of occupancy as a class A multiple dwelling for the resi-
26 dential portions of the building or structure [within thirty months from
27 such effective date] on or before December twenty-first, two thousand
28 twelve, or for units that became subject to this article pursuant to
29 [the] chapter four of the laws of two thousand thirteen [which amended
30 this paragraph within thirty months of the promulgation of all necessary
31 rules and regulations pursuant to section two hundred eighty-two-a of
32 this article] on or before March eleventh, two thousand sixteen, or, for
33 units in an interim multiple dwelling that were listed on an application
34 for coverage or registration filed with the loft board pursuant to this
35 article or in a court pleading after March eleventh, two thousand
36 sixteen, within thirty months of either the date of the initial applica-
37 tion for coverage or the date of the loft board's issuance of an interim
38 multiple dwelling number or the date of the service of the pleading,
39 whichever is earlier. The loft board may, upon good cause shown, and
40 upon proof of compliance with the standards of safety and fire
41 protection set forth in article seven-B of this chapter, twice extend
42 the time of compliance with the requirement to obtain a residential
43 certificate of occupancy for periods not to exceed twelve months each.

44 § 23. Paragraphs 1 and 2 of subdivision c of section 26-516 of the
45 administrative code of the city of New York, as amended by section 1 of
46 chapter 480 of the laws of 2009, are amended to read as follows:

47 (1) to have violated an order of the division the commissioner may
48 impose by administrative order after hearing, a civil penalty [in the
49 amount of one thousand dollars for the first such offense and two] at
50 minimum in the amount of one thousand but not to exceed two thousand
51 dollars for the first such offense, and at a minimum in the amount of
52 two thousand but not to exceed three thousand dollars for each subse-
53 quent offense; or (2) to have harassed a tenant to obtain vacancy of his
54 or her housing accommodation, the commissioner may impose by administra-
55 tive order after hearing, a civil penalty for any such violation. Such
56 penalty shall be [in the amount of two thousand dollars for a first such

1 offense and up to ten] at a minimum in the amount of two thousand but
2 not to exceed three thousand dollars for the first such offense, and at
3 minimum in the amount of ten thousand but not to exceed eleven thousand
4 dollars for each subsequent offense or for a violation consisting of
5 conduct directed at the tenants of more than one housing accommodation.

6 § 24. Paragraph 2 of subdivision c of section 26-516 of the adminis-
7 trative code of the city of New York, as amended by section 2 of chapter
8 480 of the laws of 2009, is amended to read as follows:

9 (2) to have harassed a tenant to obtain vacancy of his or her housing
10 accommodation, the commissioner may impose by administrative order after
11 hearing, a civil penalty for any such violation. Such penalty shall be
12 [in the amount of two thousand dollars for a first such offense and up
13 to ten] at minimum in the amount of two thousand but not to exceed three
14 thousand dollars for the first such offense, and at a minimum in the
15 amount of ten thousand but not to exceed eleven thousand dollars for
16 each subsequent offense or for a violation consisting of conduct
17 directed at the tenants of more than one housing accommodation.

18 § 25. Subparagraph (a) of paragraph 2 of subdivision b of section
19 26-413 of the administrative code of the city of New York, as amended by
20 section 3 of chapter 480 of the laws of 2009, is amended to read as
21 follows:

22 (a) Impose by administrative order after hearing, a civil penalty for
23 any violation of said section and bring an action to recover same in any
24 court of competent jurisdiction. Such penalty in the case of a violation
25 of subdivision d of such section shall be [in the amount of two thousand
26 dollars for the first offense and ten] at minimum in the amount of two
27 thousand but not to exceed three thousand dollars for the first such
28 offense, and at minimum in the amount of ten thousand but not to exceed
29 eleven thousand dollars for each subsequent offense or for a violation
30 consisting of conduct directed at the tenants of more than one housing
31 accommodation; and in the case of any other violation of such section
32 [in the amount of one thousand dollars for the first such offense and
33 two] at minimum in the amount of one thousand but not to exceed two
34 thousand dollars for the first such offense, and at minimum in the
35 amount of two thousand but not to exceed three thousand dollars for each
36 subsequent offense. Such order by the city rent agency shall be deemed a
37 final determination for the purposes of judicial review as provided in
38 section 26-411 of this chapter. Such action shall be brought on behalf
39 of the city and any amount recovered shall be paid into the city treas-
40 ury. Such right of action may be released, compromised or adjusted by
41 the city rent agency at any time subsequent to the issuance of such
42 administrative order.

43 § 26. Subparagraph (a) of paragraph 2 of subdivision b of section
44 26-413 of the administrative code of the city of New York, as amended by
45 section 4 of chapter 480 of the laws of 2009, is amended to read as
46 follows:

47 (a) Impose by administrative order after hearing, a civil penalty for
48 any violation of said section and bring an action to recover same in any
49 court of competent jurisdiction. Such penalty in the case of a violation
50 of subdivision d of such section shall be [in the amount of two thousand
51 dollars for a first such offense and ten] at minimum in the amount of
52 two thousand but not to exceed three thousand dollars for the first such
53 offense, and at minimum in the amount of ten thousand but not to exceed
54 eleven thousand dollars for each subsequent offense or for a violation
55 consisting of conduct directed at the tenants of more than one housing
56 accommodation; and in the case of any other violation of such section

1 [in the amount of one thousand dollars for the first such offense and
2 two] at minimum in the amount of one thousand but not to exceed two
3 thousand dollars for the first such offense, and at minimum in the
4 amount of two thousand but not to exceed three thousand dollars for each
5 subsequent offense. Such order by the city rent agency shall be deemed a
6 final determination for the purposes of judicial review as provided in
7 section 26-411 of this chapter. Such action shall be brought on behalf
8 of the city and any amount recovered shall be paid into the city treas-
9 ury. Such right of action may be released, compromised or adjusted by
10 the city rent agency at any time subsequent to the issuance of such
11 administrative order.

12 § 27. Clauses (i) and (ii) of paragraph 3 of subdivision a of section
13 12 of section 4 of chapter 576 of the laws of 1974 constituting the
14 emergency tenant protection act of nineteen seventy-four, as amended by
15 section 5 of chapter 480 of the laws of 2009, are amended to read as
16 follows:

17 (i) to have violated an order of the division the commissioner may
18 impose by administrative order after hearing, a civil penalty [in the
19 amount of one thousand dollars for the first such offense and two] at
20 minimum in the amount of one thousand but not to exceed two thousand
21 dollars for the first such offense, and at minimum in the amount of two
22 thousand but not to exceed three thousand dollars for each subsequent
23 offense; or (ii) to have harassed a tenant to obtain vacancy of his
24 housing accommodation, the commissioner may impose by administrative
25 order after hearing, a civil penalty for any such violation. Such penal-
26 ty shall be [in the amount of two thousand dollars for the first such
27 offense and ten] at minimum in the amount of two thousand but not to
28 exceed three thousand dollars for the first such offense, and at minimum
29 in the amount of ten thousand but not to exceed eleven thousand dollars
30 for each subsequent offense or for a violation consisting of conduct
31 directed at the tenants of more than one housing accommodation.

32 § 28. Clause (ii) of paragraph 3 of subdivision a of section 12 of
33 section 4 of chapter 576 of the laws of 1974 constituting the emergency
34 tenant protection act of nineteen seventy-four, as amended by section 6
35 of chapter 480 of the laws of 2009, is amended to read as follows:

36 (ii) to have harassed a tenant to obtain vacancy of his housing accom-
37 modation, the commissioner may impose by administrative order after
38 hearing, a civil penalty for any such violation. Such penalty shall be
39 [in the amount of two thousand dollars for the first such offense and
40 ten] at minimum in the amount of two thousand but not to exceed three
41 thousand dollars for the first such offense, and at minimum in the
42 amount of ten thousand but not to exceed eleven thousand dollars for
43 each subsequent offense or for a violation consisting of conduct
44 directed at the tenants of more than one housing accommodation.

45 § 29. Paragraph 6 of subdivision c of section 26-511 of the adminis-
46 trative code of the city of New York, as amended by chapter 116 of the
47 laws of 1997, is amended to read as follows:

48 (6) provides criteria whereby the commissioner may act upon applica-
49 tions by owners for increases in excess of the level of fair rent
50 increase established under this law provided, however, that such crite-
51 ria shall provide (a) as to hardship applications, for a finding that
52 the level of fair rent increase is not sufficient to enable the owner to
53 maintain approximately the same average annual net income (which shall
54 be computed without regard to debt service, financing costs or manage-
55 ment fees) for the three year period ending on or within six months of
56 the date of an application pursuant to such criteria as compared with

1 annual net income, which prevailed on the average over the period nine-
2 teen hundred sixty-eight through nineteen hundred seventy, or for the
3 first three years of operation if the building was completed since nine-
4 teen hundred sixty-eight or for the first three fiscal years after a
5 transfer of title to a new owner provided the new owner can establish to
6 the satisfaction of the commissioner that he or she acquired title to
7 the building as a result of a bona fide sale of the entire building and
8 that the new owner is unable to obtain requisite records for the fiscal
9 years nineteen hundred sixty-eight through nineteen hundred seventy
10 despite diligent efforts to obtain same from predecessors in title and
11 further provided that the new owner can provide financial data covering
12 a minimum of six years under his or her continuous and uninterrupted
13 operation of the building to meet the three year to three year compar-
14 ative test periods herein provided; and (b) as to completed building-
15 wide major capital improvements, for a finding that such improvements
16 are deemed depreciable under the Internal Revenue Code and that the cost
17 is to be amortized over [a seven-year] an eight-year period for a build-
18 ing with thirty-five or fewer housing accommodations, or a nine-year
19 period for a building with more than thirty-five housing accommodations,
20 for any determination issued by the division of housing and community
21 renewal after the effective date of the rent act of 2015, based upon
22 cash purchase price exclusive of interest or service charges. Notwith-
23 standing anything to the contrary contained herein, no hardship increase
24 granted pursuant to this paragraph shall, when added to the annual gross
25 rents, as determined by the commissioner, exceed the sum of, (i) the
26 annual operating expenses, (ii) an allowance for management services as
27 determined by the commissioner, (iii) actual annual mortgage debt
28 service (interest and amortization) on its indebtedness to a lending
29 institution, an insurance company, a retirement fund or welfare fund
30 which is operated under the supervision of the banking or insurance laws
31 of the state of New York or the United States, and (iv) eight and one-
32 half percent of that portion of the fair market value of the property
33 which exceeds the unpaid principal amount of the mortgage indebtedness
34 referred to in subparagraph (iii) of this paragraph. Fair market value
35 for the purposes of this paragraph shall be six times the annual gross
36 rent. The collection of any increase in the stabilized rent for any
37 apartment pursuant to this paragraph shall not exceed six percent in any
38 year from the effective date of the order granting the increase over the
39 rent set forth in the schedule of gross rents, with collectability of
40 any dollar excess above said sum to be spread forward in similar incre-
41 ments and added to the stabilized rent as established or set in future
42 years;

43 § 30. Paragraph 3 of subdivision d of section 6 of section 4 of chap-
44 ter 576 of the laws of 1974, constituting the emergency tenant
45 protection act, as amended by chapter 749 of the laws of 1990, is
46 amended to read as follows:

47 (3) there has been since January first, nineteen hundred seventy-four
48 a major capital improvement required for the operation, preservation or
49 maintenance of the structure. An adjustment under this paragraph shall
50 be in an amount sufficient to amortize the cost of the improvements
51 pursuant to this paragraph over [a seven-year] an eight-year period for
52 a building with thirty-five or fewer housing accommodations, or a nine-
53 year period for a building with more than thirty-five housing accommo-
54 dations, for any determination issued by the division of housing and
55 community renewal after the effective date of the rent act of 2015, or

1 § 31. Subparagraph (g) of paragraph 1 of subdivision g of section
2 26-405 of the administrative code of the city of New York, as amended by
3 chapter 749 of the laws of 1990, is amended to read as follows:

4 (g) There has been since July first, nineteen hundred seventy, a major
5 capital improvement required for the operation, preservation or mainte-
6 nance of the structure. An adjustment under this subparagraph (g) for
7 any order of the commissioner issued after the effective date of the
8 rent act of 2015 shall be in an amount sufficient to amortize the cost
9 of the improvements pursuant to this subparagraph (g) over [a seven-
10 year] an eight-year period for buildings with thirty-five or fewer units
11 or a nine year period for buildings with more than thirty-five units, or

12 § 32. Subparagraph 7 of the second undesignated paragraph of paragraph
13 (a) of subdivision 4 of section 4 of chapter 274 of the laws of 1946,
14 constituting the emergency housing rent control law, as amended by
15 section 25 of part B of chapter 97 of the laws of 2011, is amended to
16 read as follows:

17 (7) there has been since March first, nineteen hundred fifty, a major
18 capital improvement required for the operation, preservation or mainte-
19 nance of the structure; which for any order of the commissioner issued
20 after the effective date of the rent act of 2015 the cost of such
21 improvement shall be amortized over an eight-year period for buildings
22 with thirty-five or fewer units or a nine year period for buildings with
23 more than thirty-five units, or

24 § 33. Subparagraph (A) of paragraph 7 of subdivision (ee) of section
25 1115 of the tax law, as amended by section 1 of subpart A of part GG of
26 chapter 59 of the laws of 2014, is amended to read as follows:

27 (A) "Tenant" means a person who, as lessee, enters into a space lease
28 with a landlord for a term of ten years or more commencing on or after
29 September first, two thousand five, but not later than, in the case of a
30 space lease with respect to leased premises located in eligible areas as
31 defined in clause (i) of subparagraph (D) of this paragraph, September
32 first, two thousand [fifteen] seventeen and, in the case of a space
33 lease with respect to leased premises located in eligible areas as
34 defined in clause (ii) of subparagraph (D) of this paragraph not later
35 than September first, two thousand [seventeen] nineteen, of premises for
36 use as commercial office space in buildings located or to be located in
37 the eligible areas. A person who currently occupies premises for use as
38 commercial office space under an existing lease in a building in the
39 eligible areas shall not be eligible for exemption under this subdivi-
40 sion unless such existing lease, in the case of a space lease with
41 respect to leased premises located in eligible areas as defined in
42 clause (i) of subparagraph (D) of this paragraph expires according to
43 its terms before September first, two thousand [fifteen] seventeen or
44 such existing lease, in the case of a space lease with respect to leased
45 premises located in eligible areas as defined in clause (ii) of subpara-
46 graph (D) of this paragraph and such person enters into a space lease,
47 for a term of ten years or more commencing on or after September first,
48 two thousand five, of premises for use as commercial office space in a
49 building located or to be located in the eligible areas, provided that
50 such space lease with respect to leased premises located in eligible
51 areas as defined in clause (i) of subparagraph (D) of this paragraph
52 commences no later than September first, two thousand [fifteen] seven-
53 teen, and provided that such space lease with respect to leased premises
54 located in eligible areas as defined in clause (ii) of subparagraph (D)
55 of this paragraph commences no later than September first, two thousand
56 [seventeen] nineteen and provided, further, that such space lease shall

1 expire no earlier than ten years after the expiration of the original
2 lease.

3 § 34. Section 2 of part C of chapter 2 of the laws of 2005 amending
4 the tax law relating to exemptions from sales and use taxes, as amended
5 by section 2 of subpart A of part GG of chapter 59 of the laws of 2014,
6 is amended to read as follows:

7 § 2. This act shall take effect September 1, 2005 and shall expire and
8 be deemed repealed on December 1, [2018] 2020, and shall apply to sales
9 made, uses occurring and services rendered on or after such effective
10 date, in accordance with the applicable transitional provisions of
11 sections 1106 and 1217 of the tax law; except that clause (i) of subpar-
12 agraph (D) of paragraph seven of subdivision (ee) of section 1115 of the
13 tax law, as added by section one of this act, shall expire and be deemed
14 repealed December 1, [2016] 2018.

15 § 35. Subdivision (b) of section 25-z of the general city law, as
16 amended by section 1 of subpart D of part GG of chapter 59 of the laws
17 of 2014, is amended to read as follows:

18 (b) No eligible business shall be authorized to receive a credit under
19 any local law enacted pursuant to this article until the premises with
20 respect to which it is claiming the credit meet the requirements in the
21 definition of eligible premises and until it has obtained a certifi-
22 cation of eligibility from the mayor of such city or an agency desig-
23 nated by such mayor, and an annual certification from such mayor or an
24 agency designated by such mayor as to the number of eligible aggregate
25 employment shares maintained by such eligible business that may qualify
26 for obtaining a tax credit for the eligible business' taxable year. Any
27 written documentation submitted to such mayor or such agency or agencies
28 in order to obtain any such certification shall be deemed a written
29 instrument for purposes of section 175.00 of the penal law. Such local
30 law may provide for application fees to be determined by such mayor or
31 such agency or agencies. No such certification of eligibility shall be
32 issued under any local law enacted pursuant to this article to an eligi-
33 ble business on or after July first, two thousand [fifteen] seventeen
34 unless:

35 (1) prior to such date such business has purchased, leased or entered
36 into a contract to purchase or lease particular premises or a parcel on
37 which will be constructed such premises or already owned such premises
38 or parcel;

39 (2) prior to such date improvements have been commenced on such prem-
40 ises or parcel, which improvements will meet the requirements of subdi-
41 vision (e) of section twenty-five-y of this article relating to expendi-
42 tures for improvements;

43 (3) prior to such date such business submits a preliminary application
44 for a certification of eligibility to such mayor or such agency or agen-
45 cies with respect to a proposed relocation to such particular premises;
46 and

47 (4) such business relocates to such particular premises not later than
48 thirty-six months or, in a case in which the expenditures made for the
49 improvements specified in paragraph two of this subdivision are in
50 excess of fifty million dollars within seventy-two months from the date
51 of submission of such preliminary application.

52 § 36. Subdivision (b) of section 25-ee of the general city law, as
53 amended by section 2 of subpart D of part GG of chapter 59 of the laws
54 of 2014, is amended to read as follows:

55 (b) No eligible business or special eligible business shall be author-
56 ized to receive a credit against tax under any local law enacted pursu-

1 ant to this article until the premises with respect to which it is
2 claiming the credit meet the requirements in the definition of eligible
3 premises and until it has obtained a certification of eligibility from
4 the mayor of such city or any agency designated by such mayor, and an
5 annual certification from such mayor or an agency designated by such
6 mayor as to the number of eligible aggregate employment shares main-
7 tained by such eligible business or such special eligible business that
8 may qualify for obtaining a tax credit for the eligible business' taxa-
9 ble year. No special eligible business shall be authorized to receive a
10 credit against tax under the provisions of this article unless the
11 number of relocated employee base shares calculated pursuant to subdivi-
12 sion (o) of section twenty-five-dd of this article is equal to or great-
13 er than the lesser of twenty-five percent of the number of New York city
14 base shares calculated pursuant to subdivision (p) of such section and
15 two hundred fifty employment shares. Any written documentation submitted
16 to such mayor or such agency or agencies in order to obtain any such
17 certification shall be deemed a written instrument for purposes of
18 section 175.00 of the penal law. Such local law may provide for applica-
19 tion fees to be determined by such mayor or such agency or agencies. No
20 certification of eligibility shall be issued under any local law enacted
21 pursuant to this article to an eligible business on or after July first,
22 two thousand [fifteen] seventeen unless:

23 (1) prior to such date such business has purchased, leased or entered
24 into a contract to purchase or lease premises in the eligible Lower
25 Manhattan area or a parcel on which will be constructed such premises;

26 (2) prior to such date improvements have been commenced on such prem-
27 ises or parcel, which improvements will meet the requirements of subdivi-
28 sion (e) of section twenty-five-dd of this article relating to expendi-
29 tures for improvements;

30 (3) prior to such date such business submits a preliminary application
31 for a certification of eligibility to such mayor or such agency or agen-
32 cies with respect to a proposed relocation to such premises; and

33 (4) such business relocates to such premises as provided in subdivi-
34 sion (j) of section twenty-five-dd of this article not later than thir-
35 ty-six months or, in a case in which the expenditures made for the
36 improvements specified in paragraph two of this subdivision are in
37 excess of fifty million dollars within seventy-two months from the date
38 of submission of such preliminary application.

39 § 37. Subdivision (b) of section 22-622 of the administrative code of
40 the city of New York, as amended by section 3 of subpart D of part GG of
41 chapter 59 of the laws of 2014, is amended to read as follows:

42 (b) No eligible business shall be authorized to receive a credit
43 against tax or a reduction in base rent subject to tax under the
44 provisions of this chapter, and of title eleven of the code as described
45 in subdivision (a) of this section, until the premises with respect to
46 which it is claiming the credit meet the requirements in the definition
47 of eligible premises and until it has obtained a certification of eligi-
48 bility from the mayor or an agency designated by the mayor, and an annu-
49 al certification from the mayor or an agency designated by the mayor as
50 to the number of eligible aggregate employment shares maintained by such
51 eligible business that may qualify for obtaining a tax credit for the
52 eligible business' taxable year. Any written documentation submitted to
53 the mayor or such agency or agencies in order to obtain any such certif-
54 ication shall be deemed a written instrument for purposes of section
55 175.00 of the penal law. Application fees for such certifications shall
56 be determined by the mayor or such agency or agencies. No certification

1 of eligibility shall be issued to an eligible business on or after July
2 first, two thousand [fifteen] seventeen unless:

3 (1) prior to such date such business has purchased, leased or entered
4 into a contract to purchase or lease particular premises or a parcel on
5 which will be constructed such premises or already owned such premises
6 or parcel;

7 (2) prior to such date improvements have been commenced on such prem-
8 ises or parcel which improvements will meet the requirements of subdivi-
9 sion (e) of section 22-621 of this chapter relating to expenditures for
10 improvements;

11 (3) prior to such date such business submits a preliminary application
12 for a certification of eligibility to such mayor or such agency or agen-
13 cies with respect to a proposed relocation to such particular premises;
14 and

15 (4) such business relocates to such particular premises not later than
16 thirty-six months or, in a case in which the expenditures made for
17 improvements specified in paragraph two of this subdivision are in
18 excess of fifty million dollars within seventy-two months from the date
19 of submission of such preliminary application.

20 § 38. Subdivision (b) of section 22-624 of the administrative code of
21 the city of New York, as amended by section 4 of subpart D of part GG of
22 chapter 59 of the laws of 2014, is amended to read as follows:

23 (b) No eligible business or special eligible business shall be author-
24 ized to receive a credit against tax under the provisions of this chap-
25 ter, and of title eleven of the code as described in subdivision (a) of
26 this section, until the premises with respect to which it is claiming
27 the credit meet the requirements in the definition of eligible premises
28 and until it has obtained a certification of eligibility from the mayor
29 or an agency designated by the mayor, and an annual certification from
30 the mayor or an agency designated by the mayor as to the number of
31 eligible aggregate employment shares maintained by such eligible busi-
32 ness or special eligible business that may qualify for obtaining a tax
33 credit for the eligible business' taxable year. No special eligible
34 business shall be authorized to receive a credit against tax under the
35 provisions of this chapter and of title eleven of the code unless the
36 number of relocated employee base shares calculated pursuant to subdivi-
37 sion (o) of section 22-623 of this chapter is equal to or greater than
38 the lesser of twenty-five percent of the number of New York city base
39 shares calculated pursuant to subdivision (p) of such section 22-623,
40 and two hundred fifty employment shares. Any written documentation
41 submitted to the mayor or such agency or agencies in order to obtain any
42 such certification shall be deemed a written instrument for purposes of
43 section 175.00 of the penal law. Application fees for such certifi-
44 cations shall be determined by the mayor or such agency or agencies. No
45 certification of eligibility shall be issued to an eligible business on
46 or after July first, two thousand [fifteen] seventeen unless:

47 (1) prior to such date such business has purchased, leased or entered
48 into a contract to purchase or lease premises in the eligible Lower
49 Manhattan area or a parcel on which will be constructed such premises;

50 (2) prior to such date improvements have been commenced on such prem-
51 ises or parcel, which improvements will meet the requirements of subdivi-
52 sion (e) of section 22-623 of this chapter relating to expenditures
53 for improvements;

54 (3) prior to such date such business submits a preliminary application
55 for a certification of eligibility to such mayor or such agency or agen-
56 cies with respect to a proposed relocation to such premises; and

1 (4) such business relocates to such premises not later than thirty-six
2 months or, in a case in which the expenditures made for the improvements
3 specified in paragraph two of this subdivision are in excess of fifty
4 million dollars within seventy-two months from the date of submission of
5 such preliminary application.

6 § 39. Paragraph 1 of subdivision (b) of section 25-s of the general
7 city law, as amended by section 1 of subpart E of part GG of chapter 59
8 of the laws of 2014, is amended to read as follows:

9 (1) non-residential premises that are wholly contained in property
10 that is eligible to obtain benefits under title two-D or two-F of arti-
11 cle four of the real property tax law, or would be eligible to receive
12 benefits under such article except that such property is exempt from
13 real property taxation and the requirements of paragraph (b) of subdivi-
14 sion seven of section four hundred eighty-nine-dddd of such title two-D,
15 or the requirements of subparagraph (ii) of paragraph (b) of subdivision
16 five of section four hundred eighty-nine-cccccc of such title two-F,
17 whichever is applicable, have not been satisfied, provided that applica-
18 tion for such benefits was made after May third, nineteen hundred eight-
19 y-five and prior to July first, two thousand [fifteen] seventeen, that
20 construction or renovation of such premises was described in such appli-
21 cation, that such premises have been substantially improved by such
22 construction or renovation so described, that the minimum required
23 expenditure as defined in such title two-D or two-F, whichever is appli-
24 cable, has been made, and that such real property is located in an
25 eligible area; or

26 § 40. Paragraph 3 of subdivision (b) of section 25-s of the general
27 city law, as amended by section 2 of subpart E of part GG of chapter 59
28 of the laws of 2014, is amended to read as follows:

29 (3) non-residential premises that are wholly contained in real proper-
30 ty that has obtained approval after October thirty-first, two thousand
31 and prior to July first, two thousand [fifteen] seventeen for financing
32 by an industrial development agency established pursuant to article
33 eighteen-A of the general municipal law, provided that such financing
34 has been used in whole or in part to substantially improve such premises
35 (by construction or renovation), and that expenditures have been made
36 for improvements to such real property in excess of ten per centum of
37 the value at which such real property was assessed for tax purposes for
38 the tax year in which such improvements commenced, that such expendi-
39 tures have been made within thirty-six months after the earlier of (i)
40 the issuance by such agency of bonds for such financing, or (ii) the
41 conveyance of title to such property to such agency, and that such real
42 property is located in an eligible area; or

43 § 41. Paragraph 5 of subdivision (b) of section 25-s of the general
44 city law, as amended by section 3 of subpart E of part GG of chapter 59
45 of the laws of 2014, is amended to read as follows:

46 (5) non-residential premises that are wholly contained in real proper-
47 ty owned by such city or the New York state urban development corpo-
48 ration, or a subsidiary thereof, a lease for which was approved in
49 accordance with the applicable provisions of the charter of such city or
50 by the board of directors of such corporation, and such approval was
51 obtained after October thirty-first, two thousand and prior to July
52 first, two thousand [fifteen] seventeen, provided, however, that such
53 premises were constructed or renovated subsequent to such approval, that
54 expenditures have been made subsequent to such approval for improvements
55 to such real property (by construction or renovation) in excess of ten
56 per centum of the value at which such real property was assessed for tax

1 purposes for the tax year in which such improvements commenced, that
2 such expenditures have been made within thirty-six months after the
3 effective date of such lease, and that such real property is located in
4 an eligible area; or

5 § 42. Paragraph 2 of subdivision (c) of section 25-t of the general
6 city law, as amended by section 4 of subpart E of part GG of chapter 59
7 of the laws of 2014, is amended to read as follows:

8 (2) No eligible energy user, qualified eligible energy user, on-site
9 cogenerator, or clean on-site cogenerator shall receive a rebate pursu-
10 ant to this article until it has obtained a certification from the
11 appropriate city agency in accordance with a local law enacted pursuant
12 to this section. No such certification for a qualified eligible energy
13 user shall be issued on or after November first, two thousand. No such
14 certification of any other eligible energy user, on-site cogenerator, or
15 clean on-site cogenerator shall be issued on or after July first, two
16 thousand [fifteen] seventeen.

17 § 43. Paragraph 1 of subdivision (a) of section 25-aa of the general
18 city law, as amended by section 5 of subpart E of part GG of chapter 59
19 of the laws of 2014, is amended to read as follows:

20 (1) is eligible to obtain benefits under title two-D or two-F of arti-
21 cle four of the real property tax law, or would be eligible to receive
22 benefits under such title except that such property is exempt from real
23 property taxation and the requirements of paragraph (b) of subdivision
24 seven of section four hundred eighty-nine-dddd of such title two-D, or
25 the requirements of subparagraph (ii) of paragraph (b) of subdivision
26 five of section four hundred eighty-nine-cccccc of such title two-F,
27 whichever is applicable, of the real property tax law have not been
28 satisfied, provided that application for such benefits was made after
29 the thirtieth day of June, nineteen hundred ninety-five and before the
30 first day of July, two thousand [fifteen] seventeen, that construction
31 or renovation of such building or structure was described in such appli-
32 cation, that such building or structure has been substantially improved
33 by such construction or renovation, and (i) that the minimum required
34 expenditure as defined in such title has been made, or (ii) where there
35 is no applicable minimum required expenditure, the building was
36 constructed within such period or periods of time established by title
37 two-D or two-F, whichever is applicable, of article four of the real
38 property tax law for construction of a new building or structure; or

39 § 44. Paragraphs 2 and 3 of subdivision (a) of section 25-aa of the
40 general city law, as amended by section 6 of subpart E of part GG of
41 chapter 59 of the laws of 2014, are amended to read as follows:

42 (2) has obtained approval after the thirtieth day of June, nineteen
43 hundred ninety-five and before the first day of July, two thousand
44 [fifteen] seventeen, for financing by an industrial development agency
45 established pursuant to article eighteen-A of the general municipal law,
46 provided that such financing has been used in whole or in part to
47 substantially improve such building or structure by construction or
48 renovation, that expenditures have been made for improvements to such
49 real property in excess of twenty per centum of the value at which such
50 real property was assessed for tax purposes for the tax year in which
51 such improvements commenced, and that such expenditures have been made
52 within thirty-six months after the earlier of (i) the issuance by such
53 agency of bonds for such financing, or (ii) the conveyance of title to
54 such building or structure to such agency; or

55 (3) is owned by the city of New York or the New York state urban
56 development corporation, or a subsidiary corporation thereof, a lease

1 for which was approved in accordance with the applicable provisions of
2 the charter of such city or by the board of directors of such corpo-
3 ration, as the case may be, and such approval was obtained after the
4 thirtieth day of June, nineteen hundred ninety-five and before the first
5 day of July, two thousand [fifteen] seventeen, provided that expendi-
6 tures have been made for improvements to such real property in excess of
7 twenty per centum of the value at which such real property was assessed
8 for tax purposes for the tax year in which such improvements commenced,
9 and that such expenditures have been made within thirty-six months after
10 the effective date of such lease; or

11 § 45. Subdivision (f) of section 25-bb of the general city law, as
12 amended by section 7 of subpart E of part GG of chapter 59 of the laws
13 of 2014, is amended to read as follows:

14 (f) Application and certification. An owner or lessee of a building or
15 structure located in an eligible revitalization area, or an agent of
16 such owner or lessee, may apply to such department of small business
17 services for certification that such building or structure is an eligi-
18 ble building or targeted eligible building meeting the criteria of
19 subdivision (a) or (q) of section twenty-five-aa of this article.
20 Application for such certification must be filed after the thirtieth day
21 of June, nineteen hundred ninety-five and before a building permit is
22 issued for the construction or renovation required by such subdivisions
23 and before the first day of July, two thousand [fifteen] seventeen,
24 provided that no certification for a targeted eligible building shall be
25 issued after October thirty-first, two thousand. Such application shall
26 identify expenditures to be made that will affect eligibility under such
27 subdivision (a) or (q). Upon completion of such expenditures, an appli-
28 cant shall supplement such application to provide information (i) estab-
29 lishing that the criteria of such subdivision (a) or (q) have been met;
30 (ii) establishing a basis for determining the amount of special rebates,
31 including a basis for an allocation of the special rebate among eligible
32 revitalization area energy users purchasing or otherwise receiving ener-
33 gy services from an eligible redistributor of energy or a qualified
34 eligible redistributor of energy; and (iii) supporting an allocation of
35 charges for energy services between eligible charges and other charges.
36 Such department shall certify a building or structure as an eligible
37 building or targeted eligible building after receipt and review of such
38 information and upon a determination that such information establishes
39 that the building or structure qualifies as an eligible building or
40 targeted eligible building. Such department shall mail such certifi-
41 cation or notice thereof to the applicant upon issuance. Such certifi-
42 cation shall remain in effect provided the eligible redistributor of
43 energy or qualified eligible redistributor of energy reports any changes
44 that materially affect the amount of the special rebates to which it is
45 entitled or the amount of reduction required by subdivision (c) of this
46 section in an energy services bill of an eligible revitalization area
47 energy user and otherwise complies with the requirements of this arti-
48 cle. Such department shall notify the private utility or public utility
49 service required to make a special rebate to such redistributor of the
50 amount of such special rebate established at the time of certification
51 and any changes in such amount and any suspension or termination by such
52 department of certification under this subdivision. Such department may
53 require some or all of the information required as part of an applica-
54 tion or other report be provided by a licensed engineer.

55 § 46. Paragraph 1 of subdivision (i) of section 22-601 of the adminis-
56 trative code of the city of New York, as amended by section 8 of subpart



1 E of part GG of chapter 59 of the laws of 2014, is amended to read as
2 follows:

3 (1) Non-residential premises that are wholly contained in property
4 that is eligible to obtain benefits under part four or part five of
5 subchapter two of chapter two of title eleven of this code, or would be
6 eligible to receive benefits under such chapter except that such proper-
7 ty is exempt from real property taxation and the requirements of para-
8 graph two of subdivision g of section 11-259 of this code, or the
9 requirements of subparagraph (b) of paragraph two of subdivision e of
10 section 11-270 of this code, whichever is applicable, have not been
11 satisfied, provided that application for such benefits was made after
12 May third, nineteen hundred eighty-five and prior to July first, two
13 thousand [fifteen] seventeen, that construction or renovation of such
14 premises was described in such application, that such premises have been
15 substantially improved by such construction or renovation so described,
16 that the minimum required expenditure as defined in such part four or
17 part five, whichever is applicable, has been made, and that such real
18 property is located in an eligible area; or

19 § 47. Paragraph 3 of subdivision (i) of section 22-601 of the adminis-
20 trative code of the city of New York, as amended by section 9 of subpart
21 E of part GG of chapter 59 of the laws of 2014, is amended to read as
22 follows:

23 (3) non-residential premises that are wholly contained in real proper-
24 ty that has obtained approval after October thirty-first, two thousand
25 and prior to July first, two thousand [fifteen] seventeen for financing
26 by an industrial development agency established pursuant to article
27 eighteen-A of the general municipal law, provided that such financing
28 has been used in whole or in part to substantially improve such premises
29 (by construction or renovation), and that expenditures have been made
30 for improvements to such real property in excess of ten per centum of
31 the value at which such real property was assessed for tax purposes for
32 the tax year in which such improvements commenced, that such expendi-
33 tures have been made within thirty-six months after the earlier of (i)
34 the issuance by such agency of bonds for such financing, or (ii) the
35 conveyance of title to such property to such agency, and that such real
36 property is located in an eligible area; or

37 § 48. Paragraph 5 of subdivision (i) of section 22-601 of the adminis-
38 trative code of the city of New York, as amended by section 10 of
39 subpart E of part GG of chapter 59 of the laws of 2014, is amended to
40 read as follows:

41 (5) non-residential premises that are wholly contained in real proper-
42 ty owned by such city or the New York state urban development corpo-
43 ration, or a subsidiary thereof, a lease for which was approved in
44 accordance with the applicable provisions of the charter of such city or
45 by the board of directors of such corporation, and such approval was
46 obtained after October thirty-first, two thousand and prior to July
47 first, two thousand [fifteen] seventeen, provided, however, that such
48 premises were constructed or renovated subsequent to such approval, that
49 expenditures have been made subsequent to such approval for improvements
50 to such real property (by construction or renovation) in excess of ten
51 per centum of the value at which such real property was assessed for tax
52 purposes for the tax year in which such improvements commenced, that
53 such expenditures have been made within thirty-six months after the
54 effective date of such lease, and that such real property is located in
55 an eligible area; or

1 § 49. Paragraph 1 of subdivision (c) of section 22-602 of the adminis-
2 trative code of the city of New York, as amended by section 11 of
3 subpart E of part GG of chapter 59 of the laws of 2014, is amended to
4 read as follows:

5 (1) No eligible energy user, qualified eligible energy user, on-site
6 cogenerator, clean on-site cogenerator or special eligible energy user
7 shall receive a rebate pursuant to this chapter until it has obtained a
8 certification as an eligible energy user, qualified eligible energy
9 user, on-site cogenerator, clean on-site cogenerator or special eligible
10 energy user, respectively, from the commissioner of small business
11 services. No such certification for a qualified eligible energy user
12 shall be issued on or after July first, two thousand three. No such
13 certification of any other eligible energy user, on-site cogenerator or
14 clean on-site cogenerator shall be issued on or after July first, two
15 thousand [fifteen] seventeen. The commissioner of small business
16 services, after notice and hearing, may revoke a certification issued
17 pursuant to this subdivision where it is found that eligibility criteria
18 have not been met or that compliance with conditions for continued
19 eligibility has not been maintained. The corporation counsel may main-
20 tain a civil action to recover an amount equal to any benefits improper-
21 ly obtained.

22 § 50. Subparagraph (b-2) of paragraph 2 of subdivision i of section
23 11-704 of the administrative code of the city of New York, as amended by
24 section 1 of subpart F of part GG of chapter 59 of the laws of 2014, is
25 amended to read as follows:

26 (b-2) The amount of the special reduction allowed by this subdivision
27 with respect to a lease other than a sublease commencing between July
28 first, two thousand five and June thirtieth, two thousand [fifteen]
29 seventeen with an initial or renewal lease term of at least five years
30 shall be determined as follows:

31 (i) For the base year the amount of such special reduction shall be
32 equal to the base rent for the base year.

33 (ii) For the first, second, third and fourth twelve-month periods
34 following the base year the amount of such special reduction shall be
35 equal to the lesser of (A) the base rent for each such twelve-month
36 period or (B) the base rent for the base year.

37 § 51. Subdivision 9 of section 499-aa of the real property tax law, as
38 amended by section 1 of subpart G of part GG of chapter 59 of the laws
39 of 2014, is amended to read as follows:

40 9. "Eligibility period." The period commencing April first, nineteen
41 hundred ninety-five and terminating March thirty-first, two thousand
42 one, provided, however, that with respect to eligible premises defined
43 in subparagraph (i) of paragraph (b) of subdivision ten of this section,
44 the period commencing July first, two thousand and terminating June
45 thirtieth, two thousand [sixteen] eighteen, and provided, further,
46 however, that with respect to eligible premises defined in subparagraph
47 (ii) of paragraph (b) or paragraph (c) of subdivision ten of this
48 section, the period commencing July first, two thousand five and termi-
49 nating June thirtieth, two thousand [sixteen] eighteen.

50 § 52. Subparagraph (iii) of paragraph (a) of subdivision 3 of section
51 499-cc of the real property tax law, as amended by section 2 of subpart
52 G of part GG of chapter 59 of the laws of 2014, is amended to read as
53 follows:

54 (iii) With respect to the eligible premises defined in subparagraph
55 (ii) of paragraph (b) or paragraph (c) of subdivision ten of section
56 four hundred ninety-nine-aa of this title and for purposes of determin-

1 ing whether the amount of expenditures required by subdivision one of
2 this section have been satisfied, expenditures on improvements to the
3 common areas of an eligible building shall be included only if work on
4 such improvements commenced and the expenditures are made on or after
5 July first, two thousand five and on or before December thirty-first,
6 two thousand [sixteen] eighteen; provided, however, that expenditures on
7 improvements to the common areas of an eligible building made prior to
8 three years before the lease commencement date shall not be included.

9 § 53. Subdivisions 5 and 9 of section 499-a of the real property tax
10 law, as amended by section 1 of subpart B of part GG of chapter 59 of
11 the laws of 2014, are amended to read as follows:

12 5. "Benefit period." The period commencing with the first day of the
13 month immediately following the rent commencement date and terminating
14 no later than sixty months thereafter, provided, however, that with
15 respect to a lease commencing on or after April first, nineteen hundred
16 ninety-seven with an initial lease term of less than five years, but not
17 less than three years, the period commencing with the first day of the
18 month immediately following the rent commencement date and terminating
19 no later than thirty-six months thereafter. Notwithstanding the forego-
20 ing sentence, a benefit period shall expire no later than March thirty-
21 first, two thousand [twenty-two] twenty-four.

22 9. "Eligibility period." The period commencing April first, nineteen
23 hundred ninety-five and terminating March thirty-first, two thousand
24 [sixteen] eighteen.

25 § 54. Paragraph (a) of subdivision 3 of section 499-c of the real
26 property tax law, as amended by section 2 of subpart B of part GG of
27 chapter 59 of the laws of 2014, is amended to read as follows:

28 (a) For purposes of determining whether the amount of expenditures
29 required by subdivision one of this section have been satisfied, expend-
30 itures on improvements to the common areas of an eligible building shall
31 be included only if work on such improvements commenced and the expendi-
32 tures are made on or after April first, nineteen hundred ninety-five and
33 on or before September thirtieth, two thousand [sixteen] eighteen;
34 provided, however, that expenditures on improvements to the common areas
35 of an eligible building made prior to three years before the lease
36 commencement date shall not be included.

37 § 55. Subdivision 8 of section 499-d of the real property tax law, as
38 amended by section 3 of subpart B of part GG of chapter 59 of the laws
39 of 2014, is amended to read as follows:

40 8. Leases commencing on or after April first, nineteen hundred nine-
41 ty-seven shall be subject to the provisions of this title as amended by
42 chapter six hundred twenty-nine of the laws of nineteen hundred ninety-
43 seven, chapter one hundred eighteen of the laws of two thousand one,
44 chapter four hundred forty of the laws of two thousand three, chapter
45 sixty of the laws of two thousand seven, chapter twenty-two of the laws
46 of two thousand ten, chapter fifty-nine of the laws of two thousand
47 fourteen and the chapter of the laws of two thousand [fourteen] fifteen
48 that added this phrase. Notwithstanding any other provision of law to
49 the contrary, with respect to leases commencing on or after April first,
50 nineteen hundred ninety-seven, an application for a certificate of
51 abatement shall be considered timely filed if filed within one hundred
52 eighty days following the lease commencement date or within sixty days
53 following the date chapter six hundred twenty-nine of the laws of nine-
54 teen hundred ninety-seven became a law, whichever is later.

55 § 56. Subparagraph (a) of paragraph 2 of subdivision i of section
56 11-704 of the administrative code of the city of New York, as amended by

1 section 4 of subpart B of part GG of chapter 59 of the laws of 2014, is
2 amended to read as follows:

3 (a) An eligible tenant of eligible taxable premises shall be allowed a
4 special reduction in determining the taxable base rent for such eligible
5 taxable premises. Such special reduction shall be allowed with respect
6 to the rent for such eligible taxable premises for a period not exceed-
7 ing sixty months or, with respect to a lease commencing on or after
8 April first, nineteen hundred ninety-seven with an initial lease term of
9 less than five years, but not less than three years, for a period not
10 exceeding thirty-six months, commencing on the rent commencement date
11 applicable to such eligible taxable premises, provided, however, that in
12 no event shall any special reduction be allowed for any period beginning
13 after March thirty-first, two thousand [twenty-two] twenty-four. For
14 purposes of applying such special reduction, the base rent for the base
15 year shall, where necessary to determine the amount of the special
16 reduction allowable with respect to any number of months falling within
17 a tax period, be prorated by dividing the base rent for the base year by
18 twelve and multiplying the result by such number of months.

19 § 57. Paragraph (a) of subdivision 1 of section 489-dddddd of the real
20 property tax law, as amended by section 1 of subpart C of part GG of
21 chapter 59 of the laws of 2014, is amended to read as follows:

22 (a) Application for benefits pursuant to this title may be made imme-
23 diately following the effective date of a local law enacted pursuant to
24 this title and continuing until March first, two thousand [seventeen]
25 nineteen.

26 § 58. Subdivision 3 of section 489-dddddd of the real property tax
27 law, as amended by section 2 of subpart C of part GG of chapter 59 of
28 the laws of 2014, is amended to read as follows:

29 3. (a) No benefits pursuant to this title shall be granted for
30 construction work performed pursuant to a building permit issued after
31 April first, two thousand [seventeen] nineteen.

32 (b) If no building permit was required, then no benefits pursuant to
33 this title shall be granted for construction work that is commenced
34 after April first, two thousand [seventeen] nineteen.

35 § 59. Paragraph 1 of subdivision a of section 11-271 of the adminis-
36 trative code of the city of New York, as amended by section 3 of subpart
37 C of part GG of chapter 59 of the laws of 2014, is amended to read as
38 follows:

39 (1) Application for benefits pursuant to this part may be made imme-
40 diately following the effective date of the local law that added this
41 section and continuing until March first, two thousand [seventeen] nine-
42 teen.

43 § 60. Subdivision c of section 11-271 of the administrative code of
44 the city of New York, as amended by section 4 of subpart C of part GG of
45 chapter 59 of the laws of 2014, is amended to read as follows:

46 c. (1) No benefits pursuant to this part shall be granted for
47 construction work performed pursuant to a building permit issued after
48 April first, two thousand [seventeen] nineteen.

49 (2) If no building permit was required, then no benefits pursuant to
50 this part shall be granted for construction work that is commenced after
51 April first, two thousand [seventeen] nineteen.

52 § 60-a. Subparagraph (A) of paragraph 2 of subdivision (f) of section
53 11-1706 of the administrative code of the city of New York, as added by
54 chapter 4 of the laws of 2013, is amended to read as follows:

1 (A) Subject to the limitations set forth in subparagraphs (B) and (C)
2 of this paragraph, the credit allowed to a taxpayer for a taxable year
3 under this subdivision shall be determined as follows:

4 (i) For taxable years beginning on or after January first, two thou-
5 sand fourteen and before July first, two thousand [fifteen] nineteen:

6 (I) If the city taxable income is thirty-five thousand dollars or
7 less, the amount of the credit shall be one hundred percent of the
8 amount determined in paragraph three of this subdivision.

9 (II) If the city taxable income is greater than thirty-five thousand
10 dollars but less than one hundred thousand dollars, the amount of the
11 credit shall be a percentage of the amount determined in paragraph three
12 of this subdivision, such percentage to be determined by subtracting
13 from one hundred percent, a percentage determined by subtracting thir-
14 ty-five thousand dollars from city taxable income, dividing the result
15 by sixty-five thousand dollars and multiplying by one hundred percent.

16 (III) If the city taxable income is one hundred thousand dollars or
17 greater, no credit shall be allowed.

18 (IV) Provided further that for any taxable year of a taxpayer for
19 which this credit is effective that encompasses days occurring after
20 June thirtieth, two thousand [fifteen] nineteen, the amount of the cred-
21 it determined in item (I) or (II) of this clause shall be multiplied by
22 a fraction, the numerator of which is the number of days in the taxpay-
23 er's taxable year occurring on or before June thirtieth, two thousand
24 [fifteen] nineteen, and the denominator of which is the number of days
25 in the taxpayer's taxable year.

26 § 61. Paragraphs (a) and (b) of subdivision 2 of section 467-a of the
27 real property tax law, as amended by chapter 4 of the laws of 2013, are
28 amended to read as follows:

29 (a) In a city having a population of one million or more, dwelling
30 units owned by unit owners who, as of the applicable taxable status
31 date, own no more than three dwelling units in any one property held in
32 the condominium form of ownership, shall be eligible to receive a
33 partial abatement of real property taxes, as set forth in paragraphs
34 (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivi-
35 sion; provided, however, that a property held in the condominium form of
36 ownership that is receiving complete or partial real property tax
37 exemption or tax abatement pursuant to any other provision of this chap-
38 ter or any other state or local law, except as provided in paragraph (f)
39 of this subdivision, shall not be eligible to receive a partial abate-
40 ment pursuant to this section; and provided, further, that sponsors
41 shall not be eligible to receive a partial abatement pursuant to this
42 section; and provided, further, that in the fiscal [year] years commenc-
43 ing in calendar years two thousand twelve, two thousand thirteen, [or]
44 two thousand fourteen, two thousand fifteen, two thousand sixteen, two
45 thousand seventeen or two thousand eighteen no more than a maximum of
46 three dwelling units owned by any unit owner in a single building, one
47 of which must be the primary residence of such unit owner, shall be
48 eligible to receive a partial abatement pursuant to paragraphs (d-1),
49 (d-2), (d-3) and (d-4) of this [section] subdivision.

50 (b) In a city having a population of one million or more, dwelling
51 units owned by tenant-stockholders who, as of the applicable taxable
52 status date, own no more than three dwelling units in any one property
53 held in the cooperative form of ownership, shall be eligible to receive
54 a partial abatement of real property taxes, as set forth in paragraphs
55 (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivi-
56 sion; provided, however, that a property held in the cooperative form of

1 ownership that is receiving complete or partial real property tax
2 exemption or tax abatement pursuant to any other provision of this chap-
3 ter or any other state or local law, except as provided in paragraph (f)
4 of this subdivision, shall not be eligible to receive a partial abate-
5 ment pursuant to this section; and provided, further, that sponsors
6 shall not be eligible to receive a partial abatement pursuant to this
7 section; and provided, further, that in the fiscal [year] years commenc-
8 ing in calendar years two thousand twelve, two thousand thirteen [or],
9 two thousand fourteen, two thousand fifteen, two thousand sixteen, two
10 thousand seventeen or two thousand eighteen no more than a maximum of
11 three dwelling units owned by any tenant-stockholder in a single build-
12 ing, one of which must be the primary residence of such tenant-stock-
13 holder, shall be eligible to receive a partial abatement pursuant to
14 paragraphs (d-1), (d-2), (d-3) and (d-4) of this [section] subdivision.
15 For purposes of this section, a tenant-stockholder of a cooperative
16 apartment corporation shall be deemed to own the dwelling unit which is
17 represented by his or her shares of stock in such corporation. Any
18 abatement so granted shall be credited by the appropriate taxing author-
19 ity against the tax due on the property as a whole. The reduction in
20 real property taxes received thereby shall be credited by the cooper-
21 ative apartment corporation against the amount of such taxes attribut-
22 able to eligible dwelling units at the time of receipt.

23 § 62. Paragraphs (d-1), (d-2), (d-3) and (d-4) of subdivision 2 of
24 section 467-a of the real property tax law, as added by chapter 4 of the
25 laws of 2013, are amended to read as follows:

26 (d-1) In the fiscal years commencing in calendar [year] years two
27 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-
28 ble dwelling units in property whose average unit assessed value is less
29 than or equal to fifty thousand dollars shall receive a partial abate-
30 ment of the real property taxes attributable to or due on such dwelling
31 units of twenty-five percent, twenty-six and one-half percent and twen-
32 ty-eight and one-tenth percent respectively. In the fiscal years
33 commencing in calendar years two thousand fifteen, two thousand sixteen,
34 two thousand seventeen and two thousand eighteen eligible dwelling units
35 in property whose average unit assessed value is less than or equal to
36 fifty thousand dollars shall receive a partial abatement of the real
37 property taxes attributable to or due on such dwelling units of twenty-
38 eight and one-tenth percent.

39 (d-2) In the fiscal years commencing in calendar [year] years two
40 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-
41 ble dwelling units in property whose average unit assessed value is more
42 than fifty thousand dollars, but less than or equal to fifty-five thou-
43 sand dollars, shall receive a partial abatement of the real property
44 taxes attributable to or due on such dwelling units of twenty-two and
45 one-half percent, twenty-three and eight-tenths percent and twenty-five
46 and two-tenths percent respectively. In the fiscal years commencing in
47 calendar years two thousand fifteen, two thousand sixteen, two thousand
48 seventeen and two thousand eighteen eligible dwelling units in property
49 whose average unit assessed value is more than fifty thousand dollars,
50 but less than or equal to fifty-five thousand dollars, shall receive a
51 partial abatement of the real property taxes attributable to or due on
52 such dwelling units of twenty-five and two-tenths percent.

53 (d-3) In the fiscal years commencing in calendar [year] years two
54 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-
55 ble dwelling units in property whose average unit assessed value is more
56 than fifty-five thousand dollars, but less than or equal to sixty thou-



1 sand dollars, shall receive a partial abatement of the real property
2 taxes attributable to or due on such dwelling units of twenty percent,
3 twenty-one and two-tenths percent, and twenty-two and five-tenths
4 percent respectively. In the fiscal years commencing in calendar years
5 two thousand fifteen, two thousand sixteen, two thousand seventeen and
6 two thousand eighteen eligible dwelling units in property whose average
7 unit assessed value is more than fifty-five thousand dollars, but less
8 than or equal to sixty thousand dollars, shall receive a partial abate-
9 ment of the real property taxes attributable to or due on such dwelling
10 units of twenty-two and five-tenths percent.

11 (d-4) In the fiscal years commencing in calendar [year] years two
12 thousand twelve, two thousand thirteen [and], two thousand fourteen, two
13 thousand fifteen, two thousand sixteen, two thousand seventeen and two
14 thousand eighteen, eligible dwelling units in property whose average
15 unit assessed value is more than sixty thousand dollars shall receive a
16 partial abatement of the real property taxes attributable to or due on
17 such dwelling units of seventeen and one-half percent.

18 § 63. Paragraph (a) of subdivision 3 of section 467-a of the real
19 property tax law, as amended by chapter 4 of the laws of 2013, is
20 amended to read as follows:

21 (a) An application for an abatement pursuant to this section for the
22 fiscal year commencing in calendar year nineteen hundred ninety-six
23 shall be made no later than the fifteenth day of September, nineteen
24 hundred ninety-six. An application for an abatement pursuant to this
25 section for the fiscal year commencing in calendar year nineteen hundred
26 ninety-seven shall be made no later than the first day of April, nine-
27 teen hundred ninety-seven. An application for an abatement pursuant to
28 this section for the fiscal year commencing in calendar year nineteen
29 hundred ninety-eight shall be made no later than the first day of April,
30 nineteen hundred ninety-eight. An application for an abatement pursuant
31 to this section for the fiscal year commencing in calendar year nineteen
32 hundred ninety-nine shall be made in accordance with this subdivision
33 and subdivision three-a of this section. An application for an abatement
34 pursuant to this section for the fiscal year commencing in calendar year
35 two thousand shall be made no later than the fifteenth day of February,
36 two thousand. An application for an abatement pursuant to this section
37 for the fiscal year commencing in calendar year two thousand one shall
38 be made in accordance with this subdivision and subdivision three-b of
39 this section. An application for an abatement pursuant to this section
40 for the fiscal year commencing in calendar year two thousand two shall
41 be made no later than the fifteenth day of February, two thousand two.
42 An application for an abatement pursuant to this section for the fiscal
43 year commencing in calendar year two thousand three shall be made no
44 later than the fifteenth day of February, two thousand three. An appli-
45 cation for an abatement pursuant to this section for the fiscal year
46 commencing in calendar year two thousand four shall be made in accord-
47 ance with this subdivision and subdivision three-c of this section. An
48 application for an abatement pursuant to this section for the fiscal
49 year commencing in calendar year two thousand five shall be made no
50 later than the fifteenth day of February, two thousand five. An applica-
51 tion for an abatement pursuant to this section for the fiscal year
52 commencing in calendar year two thousand six shall be made no later than
53 the fifteenth day of February, two thousand six. An application for an
54 abatement pursuant to this section for the fiscal year commencing in
55 calendar year two thousand seven shall be made no later than the
56 fifteenth day of February, two thousand seven. An application for abate-



1 ment pursuant to this section for the fiscal year commencing in calendar
2 year two thousand eight shall be made in accordance with this subdivi-
3 sion and subdivision three-d of this section. An application for an
4 abatement pursuant to this section for the fiscal year commencing in
5 calendar year two thousand nine shall be made no later than the
6 fifteenth day of February, two thousand nine. An application for an
7 abatement pursuant to this section for the fiscal year commencing in
8 calendar year two thousand ten shall be made no later than the fifteenth
9 day of February, two thousand ten. An application for an abatement
10 pursuant to this section for the fiscal year commencing in calendar year
11 two thousand eleven shall be made no later than the fifteenth day of
12 February, two thousand eleven. An application for an abatement pursuant
13 to this section for the fiscal years commencing in calendar years two
14 thousand twelve and two thousand thirteen shall be made in accordance
15 with subdivision three-e of this section. The date or dates by which
16 applications for an abatement pursuant to this section shall be made for
17 the fiscal [year] years beginning in calendar [year] years two thousand
18 fourteen, two thousand fifteen, two thousand sixteen, two thousand
19 seventeen and two thousand eighteen shall be established by the commis-
20 sioner of finance by rule, provided that such date or dates shall not be
21 later than the fifteenth day of February for such calendar [year] years.

22 § 63-a. Clause (A) of subparagraph (iv) of paragraph (a) of subdivi-
23 sion 2 of section 421-a of the real property tax law, as amended by
24 chapter 432 of the laws of 1998, the opening paragraph as amended by
25 chapter 19 of the laws of 2015, is amended to read as follows:

26 (A) Unless excluded by local law, in the city of New York, the bene-
27 fits of this subparagraph shall be available in the borough of Manhattan
28 for new multiple dwellings on tax lots now existing or hereafter created
29 south of or adjacent to either side of one hundred tenth street that
30 commence construction after July first, nineteen hundred ninety-two and
31 on or before [June twenty-third] December thirty-first, two thousand
32 fifteen provided, however, that such a multiple dwelling receives its
33 first temporary or permanent certificate of occupancy covering all resi-
34 dential areas on or before December thirty-first, two thousand nineteen,
35 and solely for purposes of determining whether this clause applies and
36 notwithstanding any local law to the contrary, "commence" shall mean the
37 date upon which excavation and construction of initial footings and
38 foundations lawfully begins in good faith or, for an eligible conver-
39 sion, the date upon which the actual construction of the conversion,
40 alteration or improvement of the pre-existing building or structure
41 lawfully begins in good faith, only if:

42 a. the construction is carried out with the substantial assistance of
43 grants, loans or subsidies from any federal, state or local agency or
44 instrumentality, or

45 b. the local housing agency has imposed a requirement or has certified
46 that twenty percent of the units are affordable to families of low and
47 moderate income.

48 § 63-b. Subparagraph (ii) of paragraph (c) of subdivision 2 of section
49 421-a of the real property tax law, as amended chapter 19 of the laws of
50 2015, is amended to read as follows:

51 (ii) construction is commenced after January first, nineteen hundred
52 seventy-five and on or before [June twenty-third] December thirty-first,
53 two thousand fifteen provided, however, that (A) such a multiple dwell-
54 ing receives its first temporary or permanent certificate of occupancy
55 covering all residential areas on or before December thirty-first, two
56 thousand nineteen, (B) solely for purposes of determining whether this

1 subparagraph applies and notwithstanding any local law to the contrary,
2 "commence" shall mean the date upon which excavation and construction of
3 initial footings and foundations lawfully begins in good faith or, for
4 an eligible conversion, the date upon which the actual construction of
5 the conversion, alteration or improvement of the pre-existing building
6 or structure lawfully begins in good faith, and (C) such commencement
7 period shall not apply to multiple dwellings eligible for benefits under
8 subparagraph (iv) of paragraph (a) of this subdivision;

9 § 63-c. Section 421-a of the real property tax law is amended by
10 adding three new subdivisions 16, 16-a' and 17 to read as follows:

11 16. (a) Definitions. For the purposes of this subdivision:

12 (i) "421-a benefits" shall mean exemption from real property taxation
13 pursuant to this subdivision.

14 (ii) "Affordability option A" shall mean that, within any eligible
15 site: (A) not less than ten percent of the dwelling units are affordable
16 housing forty percent units; (B) not less than an additional ten percent
17 of the dwelling units are affordable housing sixty percent units; (C)
18 not less than an additional five percent of the dwelling units are
19 affordable housing one hundred thirty percent units; and (D) such eligi-
20 ble site is developed without the substantial assistance of grants,
21 loans or subsidies provided by a federal, state or local governmental
22 agency or instrumentality pursuant to a program for the development of
23 affordable housing, except that such eligible site may receive tax
24 exempt bond proceeds and four percent tax credits.

25 (iii) "Affordability option B" shall mean that, within any eligible
26 site, (A) not less than ten percent of the dwelling units are affordable
27 housing seventy percent units, and (B) not less than an additional twen-
28 ty percent of the dwelling units are affordable housing one hundred
29 thirty percent units.

30 (iv) "Affordability option C" shall mean that, within any eligible
31 site excluding the geographic area south of ninety-sixth street in the
32 borough of Manhattan, and all other geographic areas in the city of New
33 York excluded pursuant to local law, (A) not less than thirty percent of
34 the dwelling units are affordable housing one hundred thirty percent
35 units, and (B) such eligible site is developed without the substantial
36 assistance of grants, loans or subsidies provided by a federal, state or
37 local governmental agency or instrumentality pursuant to a program for
38 the development of affordable housing.

39 (v) "Affordability option D" shall only apply to a homeownership
40 project, of which one hundred percent of the units shall have an average
41 assessed value not to exceed sixty-five thousand dollars upon the first
42 assessment following the completion date and where each owner of any
43 such unit shall agree, in writing, to maintain such unit as their prima-
44 ry residence for no less than five years from the acquisition of such
45 unit.

46 (vi) "Affordability percentage" shall mean a fraction, the numerator
47 of which is the number of affordable housing units in an eligible site
48 and the denominator of which is the total number of dwelling units in
49 such eligible site.

50 (vii) "Affordable housing forty percent unit" shall mean a dwelling
51 unit that: (A) is situated within the eligible site for which 421-a
52 benefits are granted; and (B) upon initial rental and upon each subse-
53 quent rental following a vacancy during the restriction period, is
54 affordable to and restricted to occupancy by individuals or families
55 whose household income does not exceed forty percent of the area median



1 income, adjusted for family size, at the time that such household
2 initially occupies such dwelling unit.

3 (viii) "Affordable housing sixty percent unit" shall mean a dwelling
4 unit that: (A) is situated within the eligible site for which 421-a
5 benefits are granted; and (B) upon initial rental and upon each subse-
6 quent rental following a vacancy during the restriction period, is
7 affordable to and restricted to occupancy by individuals or families
8 whose household income does not exceed sixty percent of the area median
9 income, adjusted for family size, at the time that such household
10 initially occupies such dwelling unit.

11 (ix) "Affordable housing seventy percent unit" shall mean a dwelling
12 unit that: (A) is situated within the eligible site for which 421-a
13 benefits are granted; and (B) upon initial rental and upon each subse-
14 quent rental following a vacancy during the restriction period, is
15 affordable to and restricted to occupancy by individuals or families
16 whose household income does not exceed seventy percent of the area medi-
17 an income, adjusted for family size, at the time that such household
18 initially occupies such dwelling unit.

19 (x) "Affordable housing one hundred thirty percent unit" shall mean a
20 dwelling unit that: (A) is situated within the eligible site for which
21 421-a benefits are granted; and (B) upon initial rental and upon each
22 subsequent rental following a vacancy during the restriction period, is
23 affordable to and restricted to occupancy by individuals or families
24 whose household income does not exceed one hundred thirty percent of the
25 area median income, adjusted for family size, at the time that such
26 household initially occupies such dwelling unit.

27 (xi) "Affordable housing unit" shall mean, collectively and individ-
28 ually, affordable housing forty percent units, affordable housing sixty
29 percent units, affordable housing seventy percent units, and affordable
30 housing one hundred thirty percent units.

31 (xii) "Agency" shall mean the department of housing preservation and
32 development.

33 (xiii) "Application" shall mean an application for 421-a benefits.

34 (xiv) "Building service employee" shall mean any person who is regu-
35 larly employed at, and performs work in connection with the care or
36 maintenance of, an eligible site, including, but not limited to, a
37 watchman, guard, doorman, building cleaner, porter, handyman, janitor,
38 gardener, groundskeeper, elevator operator and starter, and window
39 cleaner, but not including persons regularly scheduled to work fewer
40 than eight hours per week at the eligible site.

41 (xv) "Commencement date" shall mean, with respect to any eligible
42 multiple dwelling, the date upon which excavation and construction of
43 initial footings and foundations lawfully begins in good faith or, for
44 an eligible conversion, the date upon which the actual construction of
45 the conversion, alteration or improvement of the pre-existing building
46 or structure lawfully begins in good faith.

47 (xvi) "Completion date" shall mean the date upon which the local
48 department of buildings issues the first temporary or permanent certif-
49 icate of occupancy covering all residential areas of an eligible multi-
50 ple dwelling.

51 (xvii) "Construction period" shall mean, with respect to any eligible
52 multiple dwelling, a period: (A) beginning on the later of the commence-
53 ment date of such eligible multiple dwelling or three years before the
54 completion date of such eligible multiple dwelling; and (B) ending on
55 the day preceding the completion date of such eligible multiple dwell-
56 ing.

1 (xviii) "Eligible conversion" shall mean the conversion, alteration or
2 improvement of a pre-existing building or structure resulting in a
3 multiple dwelling in which no more than forty-nine percent of the floor
4 area consists of such pre-existing building or structure.

5 (xix) "Eligible multiple dwelling" shall mean a multiple dwelling or
6 homeownership project containing six or more dwelling units created
7 through new construction or eligible conversion for which the commence-
8 ment date is after December thirty-first, two thousand fifteen and on or
9 before June fifteenth, two thousand nineteen, and for which the
10 completion date is on or before June fifteenth, two thousand twenty-
11 three.

12 (xx) "Eligible site" shall mean either: (A) a tax lot containing an
13 eligible multiple dwelling; or (B) a zoning lot containing two or more
14 eligible multiple dwellings that are part of a single application.

15 (xxi) "Fiscal officer" shall mean the comptroller or other analogous
16 officer in a city having a population of one million or more.

17 (xxii) "Floor area" shall mean the horizontal areas of the several
18 floors, or any portion thereof, of a dwelling or dwellings, and accesso-
19 ry structures on a lot measured from the exterior faces of exterior
20 walls, or from the center line of party walls.

21 (xxiii) "Four percent tax credits" shall mean federal low income hous-
22 ing tax credits computed in accordance with clause (ii) of subparagraph
23 (B) of paragraph (1) of subsection (b) of section forty-two of the
24 internal revenue code of nineteen hundred eighty-six, as amended.

25 (xxiv) "Homeownership project" shall mean a multiple dwelling or
26 portion thereof operated as condominium or cooperative housing, however,
27 it shall not include a multiple dwelling or portion thereof operated as
28 cooperative or condominium housing located within the borough of Manhat-
29 tan, and shall not include a multiple dwelling that contains more than
30 thirty-five units.

31 (xxv) "Market unit" shall mean a dwelling unit in an eligible multiple
32 dwelling other than an affordable housing unit.

33 (xxvi) "Multiple dwelling" shall have the meaning set forth in the
34 multiple dwelling law.

35 (xxvii) "Non-residential tax lot" shall mean a tax lot that does not
36 contain any dwelling units.

37 (xxviii) "Rent stabilization" shall mean, collectively, the rent
38 stabilization law of nineteen hundred sixty-nine, the rent stabilization
39 code, and the emergency tenant protection act of nineteen seventy-four,
40 all as in effect as of the effective date of the chapter of the laws of
41 two thousand fifteen that added this subdivision or as amended thereaft-
42 er, together with any successor statutes or regulations addressing
43 substantially the same subject matter.

44 (xxix) "Rental project" shall mean an eligible site in which all
45 dwelling units included in any application are operated as rental hous-
46 ing.

47 (xxx) "Residential tax lot" shall mean a tax lot that contains dwell-
48 ing units.

49 (xxxix) "Restriction period" shall mean a period commencing on the
50 completion date and expiring on the thirty-fifth anniversary of the
51 completion date, notwithstanding any earlier termination or revocation
52 of 421-a benefits.

53 (xxxix) "Tax exempt bond proceeds" shall mean the proceeds of an exempt
54 facility bond, as defined in paragraph (7) of subsection (a) of section
55 one hundred forty-two of the internal revenue code of nineteen hundred
56 eighty-six, as amended, the interest upon which is exempt from taxation

1 under section one hundred three of the internal revenue code of nineteen
2 hundred eighty-six, as amended.

3 (xxxiii) "Thirty-five year benefit" shall mean: (A) for the
4 construction period, a one hundred percent exemption from real property
5 taxation, other than assessments for local improvements; (B) for the
6 first twenty-five years of the restriction period, a one hundred percent
7 exemption from real property taxation, other than assessments for local
8 improvements; and (C) for the final ten years of the restriction period,
9 an exemption from real property taxation, other than assessments for
10 local improvements, equal to the affordability percentage.

11 (xxxiv) "Twenty year benefit" shall mean: (A) for the construction
12 period, a one hundred percent exemption from real property taxation,
13 other than assessments for local improvements; (B) for the first four-
14 teen years of the restriction period, a one hundred percent exemption
15 from real property taxation, other than assessments for local improve-
16 ments, provided, however, that no exemption shall be given for any
17 portion of a unit's assessed value that exceeds \$65,000; and (C) for the
18 final six years of the restriction period, a twenty-five percent
19 exemption from real property taxation, other than assessments for local
20 improvements, provided, however, that no exemption shall be given for
21 any portion of a unit's assessed value that exceeds \$65,000.

22 (b) Benefit. In cities having a population of one million or more,
23 notwithstanding the provisions of any other subdivision of this section
24 or of any general, special or local law to the contrary, new eligible
25 sites, except hotels, that comply with the provisions of this subdivi-
26 sion shall be exempt from real property taxation, other than assessments
27 for local improvements, in the amounts and for the periods specified in
28 this paragraph. A rental project that meets all of the requirements of
29 this subdivision shall receive a thirty-five year benefit and a homeown-
30 ership project that meets all of the requirements of this subdivision
31 shall receive a twenty year benefit.

32 (c) Tax payments. In addition to any other amounts payable pursuant to
33 this subdivision, the owner of any eligible site receiving 421-a bene-
34 fits shall pay, in each tax year in which such 421-a benefits are in
35 effect, real property taxes and assessments as follows:

36 (i) with respect to each eligible multiple dwelling constructed on
37 such eligible site, real property taxes on the assessed valuation of
38 such land and any improvements thereon in effect during the tax year
39 prior to the commencement date of such eligible multiple dwelling, with-
40 out regard to any exemption from or abatement of real property taxation
41 in effect during such tax year, which real property taxes shall be
42 calculated using the tax rate in effect at the time such taxes are due;
43 and

44 (ii) all assessments for local improvements.

45 (d) Limitation on benefits for non-residential space. If the aggregate
46 floor area of commercial, community facility and accessory use space in
47 an eligible site, other than parking which is located not more than
48 twenty-three feet above the curb level, exceeds twelve percent of the
49 aggregate floor area in such eligible site, any 421-a benefits shall be
50 reduced by a percentage equal to such excess. If an eligible site
51 contains multiple tax lots, the tax arising out of such reduction in
52 421-a benefits shall first be apportioned pro rata among any non-resi-
53 dential tax lots. After any such non-residential tax lots are fully
54 taxable, the remainder of the tax arising out of such reduction in 421-a
55 benefits, if any, shall be apportioned pro rata among the remaining
56 residential tax lots.

1 (e) Calculation of benefit. Based on the certification of the agency
2 certifying the applicant's eligibility for 421-a benefits, the assessors
3 shall certify to the collecting officer the amount of taxes to be
4 exempted.

5 (f) Affordability requirements. During the restriction period, a
6 rental project shall comply with either affordability option A, affor-
7 bility option B, or affordability option C or for purposes of a homeown-
8 ership project, such project shall comply with affordability option D.
9 Such election shall be made in the application and shall not thereafter
10 be changed. The rental project shall also comply with all provisions of
11 this paragraph during the restriction period and with subparagraph (iii)
12 of this paragraph both during and after the restriction period to the
13 extent provided in such subparagraph.

14 (i) Affordable units shall share the same common entrances and common
15 areas as market rate units, and shall not be isolated to a specific
16 floor or area of a building. Common entrances shall mean any area regu-
17 larly used by any resident for ingress and egress from a multiple dwell-
18 ing; and

19 (ii) Unless preempted by the requirements of a federal, state or local
20 housing program, either (A) the affordable housing units in an eligible
21 site shall have a unit mix proportional to the market units, or (B) at
22 least fifty percent of the affordable housing units in an eligible site
23 shall have two or more bedrooms and no more than twenty-five percent of
24 the affordable housing units shall have less than one bedroom.

25 (iii) Notwithstanding any provision of rent stabilization to the
26 contrary, all affordable housing units shall be fully subject to rent
27 stabilization during the restriction period, provided that tenants hold-
28 ing a lease and in occupancy of such affordable housing units at the
29 expiration of the restriction period shall have the right to remain as
30 rent stabilized tenants for the duration of their occupancy.

31 (iv) All rent stabilization registrations required to be filed pursu-
32 ant to subparagraph (iii) of this paragraph shall contain a designation
33 that specifically identifies affordable housing units created pursuant
34 to this subdivision as "421-a affordable housing units" and shall
35 contain an explanation of the requirements that apply to all such
36 affordable housing units.

37 (v) Failure to comply with the provisions of this paragraph that
38 require the creation, maintenance, rent stabilization compliance and
39 occupancy of affordable housing units or for purposes of a homeownership
40 project the failure to comply with affordability option D shall result
41 in revocation of any 421-a benefits for the period of such non-compli-
42 ance.

43 (vi) Nothing in this subdivision shall (A) prohibit the occupancy of
44 an affordable housing unit by individuals or families whose income at
45 any time is less than the maximum percentage of the area median income,
46 adjusted for family size, specified for such affordable housing unit
47 pursuant to this subdivision, or (B) prohibit the owner of an eligible
48 site from requiring, upon initial rental or upon any rental following a
49 vacancy, the occupancy of any affordable housing unit by such lower
50 income individuals or families.

51 (vii) Following issuance of a temporary certificate of occupancy and
52 upon each vacancy thereafter, an affordable housing unit shall promptly
53 be offered for rental by individuals or families whose income does not
54 exceed the maximum percentage of the area median income, adjusted for
55 family size, specified for such affordable housing unit pursuant to this
56 subdivision and who intend to occupy such affordable housing unit as

1 their primary residence. An affordable housing unit shall not be (A)
2 rented to a corporation, partnership or other entity, or (B) held off
3 the market for a period longer than is reasonably necessary to perform
4 repairs needed to make such affordable housing unit available for occu-
5 pancy.

6 (viii) An affordable housing unit shall not be rented on a temporary,
7 transient or short-term basis. Every lease and renewal thereof for an
8 affordable housing unit shall be for a term of one or two years, at the
9 option of the tenant.

10 (ix) An affordable housing unit shall not be converted to cooperative
11 or condominium ownership.

12 (x) The agency may establish by rule such requirements as the agency
13 deems necessary or appropriate for (A) the marketing of affordable hous-
14 ing units, both upon initial occupancy and upon any vacancy, (B) moni-
15 toring compliance with the provisions of this paragraph and (C) the
16 marketing and monitoring of any homeownership project that is granted an
17 exemption pursuant to this subdivision. Such requirements may include,
18 but need not be limited to, retaining a monitor approved by the agency
19 and paid for by the owner.

20 (xi) Notwithstanding any provision of this subdivision to the contra-
21 ry, a market unit shall be subject to rent stabilization unless, in the
22 absence of 421-a benefits, the owner would be entitled to remove such
23 market unit from rent stabilization upon vacancy by reason of the month-
24 ly rent exceeding any limit established thereunder.

25 (g) Building service employees. (i) For the purposes of this para-
26 graph, "applicant" shall mean an applicant for 421-a benefits, any
27 successor to such applicant, or any employer of building service employ-
28 ees for such applicant, including, but not limited to, a property
29 management company or contractor.

30 (ii) All building service employees employed by the applicant at the
31 eligible site shall receive the applicable prevailing wage for the
32 entire restriction period.

33 (iii) The fiscal officer shall have the power to enforce the
34 provisions of this paragraph. In enforcing such provisions, the fiscal
35 officer shall have the power:

36 (A) to investigate or cause an investigation to be made to determine
37 the prevailing wages for building service employees; in making such
38 investigation, the fiscal officer may utilize wage and fringe benefit
39 data from various sources, including, but not limited to, data and
40 determinations of federal, state or other governmental agencies;

41 (B) to institute and conduct inspections at the site of the work or
42 elsewhere;

43 (C) to examine the books, documents and records pertaining to the
44 wages paid to, and the hours of work performed by, building service
45 employees;

46 (D) to hold hearings and, in connection therewith, to issue subpoenas,
47 administer oaths and examine witnesses; the enforcement of a subpoena
48 issued under this paragraph shall be regulated by the civil practice law
49 and rules;

50 (E) to make a classification by craft, trade or other generally recog-
51 nized occupational category of the building service employees and to
52 determine whether such work has been performed by the building service
53 employees in such classification;

54 (F) to require the applicant to file with the fiscal officer a record
55 of the wages actually paid by such applicant to the building service
56 employees and of their hours of work;

1 (G) to delegate any of the foregoing powers to his or her deputy or
2 other authorized representative; and

3 (H) to promulgate rules as he or she shall consider necessary for the
4 proper execution of the duties, responsibilities and powers conferred
5 upon him or her by the provisions of this subparagraph.

6 (iv) If the fiscal officer finds that the applicant has failed to
7 comply with the provisions of this paragraph, he or she shall present
8 evidence of such noncompliance to the agency.

9 (v) Subparagraph (ii) of this paragraph shall not be applicable to:

10 (A) an eligible multiple dwelling containing less than thirty dwelling
11 units; or

12 (B) an eligible multiple dwelling in which all of the dwelling units
13 are affordable housing units and not less than fifty percent of such
14 affordable housing units, upon initial rental and upon each subsequent
15 rental following a vacancy during the restriction period, are affordable
16 to and restricted to occupancy by individuals or families whose house-
17 hold income does not exceed one hundred twenty-five percent of the area
18 median income, adjusted for family size, at the time that such household
19 initially occupies such dwelling unit.

20 (h) Replacement ratio. If the land on which an eligible site is
21 located contained any dwelling units three years prior to the commence-
22 ment date of the first eligible multiple dwelling thereon, then such
23 eligible site shall contain at least one affordable housing unit for
24 each dwelling unit that existed on such date and was thereafter demol-
25 ished, removed or reconfigured.

26 (i) Concurrent exemptions or abatements. An eligible multiple dwelling
27 receiving 421-a benefits shall not receive any exemption from or abate-
28 ment of real property taxation under any other law.

29 (j) Voluntary renunciation or termination. Notwithstanding the
30 provisions of any general, special or local law to the contrary, an
31 owner shall not be entitled to voluntarily renounce or terminate any
32 421-a benefits unless the agency authorizes such renunciation or termi-
33 nation in connection with the commencement of a new tax exemption pursu-
34 ant to either the private housing finance law or section four hundred
35 twenty-c of this title.

36 (k) Termination or revocation. The agency may terminate or revoke
37 421-a benefits for noncompliance with this subdivision. If 421-a bene-
38 fits are terminated or revoked for noncompliance with this subdivision,
39 all of the affordable housing units shall remain subject to rent
40 stabilization or for a homeownership project such project shall continue
41 to comply with affordability option D of this subdivision and all other
42 requirements of this subdivision for the restriction period and any
43 additional period expressly provided in this subdivision, as if the
44 421-a benefits had not been terminated or revoked.

45 (l) Powers cumulative. The enforcement provisions of this subdivision
46 shall not be exclusive, and are in addition to any other rights, reme-
47 dies, or enforcement powers set forth in any other law or available at
48 law or in equity.

49 (m) Multiple tax lots. If an eligible site contains multiple tax lots,
50 an application may be submitted with respect to one or more of such tax
51 lots. The agency shall determine eligibility for 421-a benefits based
52 upon the tax lots included in such application.

53 (n) Applications. (i) The application with respect to any eligible
54 multiple dwelling shall be filed with the agency not later than one year
55 after the completion date of such eligible multiple dwelling.

1 (ii) Notwithstanding the provisions of any general, special or local
2 law to the contrary, the agency may require by rule that applications be
3 filed electronically.

4 (iii) The agency may rely on certification by an architect or engineer
5 submitted by an applicant in connection with the filing of an applica-
6 tion. A false certification by such architect or engineer shall be
7 deemed to be professional misconduct pursuant to section sixty-five
8 hundred nine of the education law. Any licensee found guilty of such
9 misconduct under the procedures prescribed in section sixty-five hundred
10 ten of the education law shall be subject to the penalties prescribed in
11 section sixty-five hundred eleven of the education law, and shall there-
12 after be ineligible to submit a certification pursuant to this subdivi-
13 sion.

14 (o) Filing fee. The agency may require a filing fee of three thousand
15 dollars per dwelling unit in connection with any application. However,
16 the agency may promulgate rules imposing a lesser fee for eligible sites
17 containing eligible multiple dwellings constructed with the substantial
18 assistance of grants, loans or subsidies provided by a federal, state or
19 local governmental agency or instrumentality pursuant to a program for
20 the development of affordable housing.

21 (p) Rules. The agency may promulgate rules to carry out the provisions
22 of this subdivision.

23 (q) Authority of city to enact local law. Except as otherwise speci-
24 fied in this subdivision, a city to which this subdivision is applicable
25 may enact a local law to restrict, limit or condition the eligibility
26 for or the scope or amount of 421-a benefits in any manner, provided
27 that such local law may not grant 421-a benefits beyond those provided
28 in this subdivision and provided further that such local law shall not
29 take effect sooner than one year after it is enacted. The provisions of
30 sections 11-245 and 11-245.1 of the administrative code of the city of
31 New York or of any other local law of the city of New York that were
32 enacted on or before the effective date of the chapter of the laws of
33 two thousand fifteen which added this paragraph shall not restrict,
34 limit or condition the eligibility for or the scope or amount of 421-a
35 benefits pursuant to this subdivision.

36 (r) Election. Notwithstanding anything in this subdivision to the
37 contrary, if a memorandum of understanding pursuant to subdivision
38 sixteen-a of this section has been executed and noticed, a rental
39 project or homeownership project with a commencement date on or before
40 December thirty-first, two thousand fifteen that has not received bene-
41 fits pursuant to this section prior to the effective date of the chapter
42 of the laws of two thousand fifteen that added this subdivision may
43 elect to comply with this subdivision and receive 421-a benefits pursu-
44 ant to this subdivision.

45 § 16-a. The provisions of subdivision sixteen of this section shall
46 take effect only upon the condition that on or before January fifteenth,
47 two thousand sixteen, a memorandum of understanding is executed by one,
48 or more, representative of the largest trade association of residential
49 real estate developers, either for profit or not-for-profit, in New York
50 city as well as one, or more, representative of the largest trade labor
51 association representing building and construction workers, with member-
52 ship in New York city.

53 Such memorandum of understanding shall include provisions regarding
54 wages or wage supplements for construction workers on buildings over
55 fifteen units where such buildings enjoy the benefits of subdivision
56 sixteen of this section; provided, however that such memorandum may also

1 address issues including those related to the (i) number of units, (ii)
2 application of a wage schedule to different size projects and (iii) wage
3 schedules for various geographic locations in New York city. The terms
4 and conditions of the memorandum of understanding shall apply to all
5 projects with more than fifteen units that receive benefits under this
6 subdivision sixteen of section after the memorandum of understanding is
7 executed.

8 Notwithstanding the foregoing, if on or before January fifteenth, two
9 thousand sixteen, the memorandum of understanding has not been fully
10 executed, the provisions of subdivision sixteen of this section shall be
11 suspended such that no new applications shall be accepted under subdivi-
12 sion sixteen of this section. Absent such full execution of such memo-
13 randum and notice to the legislative bill drafting commission, the bene-
14 fits of subdivision sixteen of this section shall remain suspended that
15 no new applications shall be accepted under subdivision sixteen of this
16 section, until such memorandum is executed.

17 17. (a) Definitions. For purposes of this subdivision:

18 (i) "Affordable housing eighty percent units" shall mean dwelling
19 units that: (A) are situated within the extended affordability property;
20 (B) upon initial rental and upon each subsequent rental following a
21 vacancy during the extended affordability period, are each affordable
22 and restricted to occupancy by individuals or families whose household
23 income does not exceed one hundred percent of the area median income,
24 adjusted for family size, at the time that such household initially
25 occupies such dwelling unit; and (C) upon initial rental and upon each
26 subsequent rental following a vacancy during the extended affordability
27 period, are collectively affordable and restricted to occupancy by indi-
28 viduals or families whose household income does not exceed an average of
29 eighty percent of the area median income, adjusted for family size, at
30 the time that such household initially occupies such dwelling unit.

31 (ii) "Affordable housing one hundred thirty percent units" shall mean
32 dwelling units that: (A) are situated within an extended affordability
33 property; and (B) upon initial rental and upon each subsequent rental
34 following a vacancy during the extended affordability period, are each
35 affordable and restricted to occupancy by individuals or families whose
36 household income does not exceed one hundred thirty percent of the area
37 median income, adjusted for family size, at the time that such household
38 initially occupies such dwelling unit.

39 (iii) "Affordable housing unit" shall mean, collectively and individ-
40 ually, affordable housing eighty percent units and affordable housing
41 one hundred thirty percent units.

42 (iv) "Agency" shall mean the department of housing preservation and
43 development.

44 (v) "Application" shall mean an application for extended benefits
45 pursuant to this subdivision.

46 (vi) "Building service employee" shall mean any person who is regular-
47 ly employed at, and performs work in connection with the care or mainte-
48 nance of, an extended affordability property, including, but not limited
49 to, a watchman, guard, doorman, building cleaner, porter, handyman,
50 janitor, gardener, groundskeeper, elevator operator and starter, and
51 window cleaner, but not including persons regularly scheduled to work
52 fewer than eight hours per week in the extended affordability property.

53 (vii) "Commencement date" shall mean the later of: (A) the expiration
54 date; or (B) the restrictive declaration date.

55 (viii) "Expiration date" shall mean the date upon which benefits
56 granted to a twenty year benefit property or twenty-five year benefit

1 property pursuant to this section prior to the effective date of the
2 chapter of the laws of two thousand fifteen that added this subdivision
3 would expire.

4 (ix) "Extended affordability period" shall mean, notwithstanding any
5 earlier termination or revocation of the extended benefit, the period
6 commencing upon the commencement date and ending: (A) fifteen years
7 thereafter for a twenty year benefit property; and (B) ten years there-
8 after for a twenty-five year benefit property.

9 (x) "Extended affordability property" shall mean a twenty year benefit
10 property or a twenty-five year benefit property that complies with the
11 provisions of this subdivision.

12 (xi) "Extended affordability requirement" shall mean that, within any
13 extended affordability property: (A) not less than twenty percent of the
14 dwelling units are affordable housing eighty percent units; and (B) not
15 less than an additional five percent of the dwelling units are afforda-
16 ble housing one hundred thirty percent units.

17 (xii) "Extended benefit" shall mean, for any extended affordability
18 property, a fifty percent exemption from real property taxation, other
19 than assessments for local improvements, for the extended affordability
20 period.

21 (xiii) "Fiscal officer" shall mean the comptroller or other analogous
22 officer in a city having a population of one million or more.

23 (xiv) "Floor area" shall mean the horizontal areas of the several
24 floors, or any portion thereof, of a dwelling or dwellings, and accesso-
25 ry structures on a lot measured from the exterior faces of exterior
26 walls, or from the center line of party walls.

27 (xv) "Multiple dwelling" shall have the meaning set forth in the
28 multiple dwelling law.

29 (xvi) "Residential tax lot" shall mean a tax lot that contains dwell-
30 ing units.

31 (xvii) "Restrictive declaration" shall mean a document executed by all
32 parties in interest to the extended affordability property which
33 provides that, during the extended affordability period, the extended
34 affordability property shall comply with the extended affordability
35 requirement.

36 (xviii) "Restrictive declaration date" shall mean the date upon which
37 the restrictive declaration is recorded against the extended affordabil-
38 ity property.

39 (xix) "Twenty year benefit property" shall mean a multiple dwelling
40 that commenced construction prior to July first, two thousand eight and
41 that was granted benefits pursuant to this section prior to the effec-
42 tive date of the chapter of the laws of two thousand fifteen that added
43 this subdivision due to its compliance with the requirements of item b
44 of clause (A) of subparagraph (iv) of paragraph (a) of subdivision two
45 of this section.

46 (xx) "Twenty-five year benefit property" shall mean a multiple dwell-
47 ing that commenced construction prior to July first, two thousand eight
48 and that was granted benefits pursuant to this section prior to the
49 effective date of the chapter of the laws of two thousand fifteen that
50 added this subdivision due to its compliance with the requirements of
51 item b of clause (D) of subparagraph (iii) of paragraph (a) of subdivi-
52 sion two of this section.

53 (b) Benefit. In cities having a population of one million or more,
54 notwithstanding the provisions of any other subdivision of this section
55 or of any general, special or local law to the contrary, an extended
56 affordability property shall be granted an extended benefit, provided,

1 however, that such extended benefit shall be available only if all resi-
2 dential tax lots in such extended affordability property operate as
3 rental housing.

4 (c) Tax payments. In addition to any other amounts payable pursuant to
5 this subdivision, the owner of an extended affordability property
6 receiving an extended benefit shall pay, in each tax year in which such
7 extended benefit is in effect, real property taxes and assessments as
8 follows:

9 (i) real property taxes on the assessed valuation of such land and any
10 improvements thereon in effect during the tax year preceding the
11 commencement of the construction of such extended affordability property
12 without regard to any exemption or abatement from real property taxation
13 in effect prior to such construction which real property taxes shall be
14 calculated on the tax rate in effect at the time such taxes are due; and

15 (ii) all assessments for local improvements.

16 (d) Limitation on benefits for non-residential space. Any extended
17 benefit shall be reduced by the percentage of aggregate floor area of
18 the extended affordability property occupied by commercial, community
19 facility, parking, and accessory uses as provided in paragraph (d) of
20 subdivision two of this section.

21 (e) Calculation of benefit. Based on the certification of the agency
22 certifying the applicant's eligibility for the extended benefit, the
23 assessors shall certify to the collecting officer the amount of taxes to
24 be exempted.

25 (f) Affordability requirement. During the extended affordability peri-
26 od, an extended affordability property must comply with the extended
27 affordability requirement and the restrictive declaration. The extended
28 affordability property shall also comply with all provisions of this
29 paragraph during the extended affordability period and with subparagraph
30 (i) of this paragraph both during and after the extended affordability
31 period to the extent provided in such subparagraph.

32 (i) Notwithstanding the provisions of any local law for the stabiliza-
33 tion of rents or the emergency tenant protection act of nineteen seven-
34 ty-four, all affordable housing units in an extended affordability prop-
35 erty shall be fully subject to control under such local law or such act
36 during the extended affordability period, provided that tenants holding
37 a lease and in occupancy of such affordable housing units in an extended
38 affordability property at the expiration of the extended affordability
39 period shall have the right to remain as rent stabilized tenants for the
40 duration of their occupancy. Upon any vacancy of an affordable housing
41 unit after the extended affordability period, such affordable housing
42 unit shall remain fully subject to rent stabilization unless the owner
43 is entitled to remove such affordable housing unit from rent stabiliza-
44 tion upon such vacancy by reason of the monthly rent exceeding any limit
45 established thereunder.

46 (ii) All rent stabilization registrations required to be filed pursu-
47 ant to subparagraph (i) of this paragraph shall contain a designation
48 that specifically identifies affordable housing units complying with the
49 extended affordability requirement as "421-a affordable housing units"
50 and shall contain an explanation of the requirements that apply to all
51 such affordable housing units.

52 (iii) Failure to comply with the provisions of this paragraph that
53 require the maintenance, rent stabilization and occupancy of affordable
54 housing units in an extended affordability property shall result in
55 revocation of the extended benefit for the period of such non-compli-
56 ance.

1 (iv) Nothing in this subdivision shall: (A) prohibit the occupancy of
2 an affordable housing unit by individuals or families whose income at
3 any time is less than the maximum percentage of the area median income,
4 adjusted for family size, specified for such affordable housing unit
5 pursuant to this subdivision; or (B) prohibit the owner of an extended
6 affordability property from requiring, upon initial rental or upon any
7 rental following a vacancy, the occupancy of any affordable housing unit
8 by such lower income individuals or families.

9 (v) Upon each vacancy, an affordable housing unit shall promptly be
10 offered for rental by individuals or families whose income does not
11 exceed the maximum percentage of the area median income, adjusted for
12 family size, specified for such affordable housing unit pursuant to this
13 subdivision and who intend to occupy such affordable housing unit as
14 their primary residence. An affordable housing unit shall not be: (A)
15 rented to a corporation, partnership or other entity; or (B) held off
16 the market for a period longer than is reasonably necessary to perform
17 repairs needed to make such affordable housing unit available for occu-
18 pancy.

19 (vi) An affordable housing unit shall not be rented on a temporary,
20 transient or short-term basis. Every lease and renewal thereof for an
21 affordable housing unit shall be for a term of one or two years, at the
22 option of the tenant.

23 (vii) An affordable housing unit shall not be converted to cooperative
24 or condominium ownership.

25 (viii) The agency may establish by rule such requirements as the agen-
26 cy deems necessary or appropriate for: (A) the marketing of affordable
27 housing units; and (B) monitoring compliance with the provisions of this
28 paragraph. Such requirements may include, but need not be limited to,
29 retaining a monitor approved by the agency and paid for by the owner.

30 (g) Building service employees. (i) For the purposes of this para-
31 graph, "applicant" shall mean an applicant for extended benefits, any
32 successor to such applicant, or any employer of building service employ-
33 ees for such applicant, including, but not limited to, a property
34 management company or contractor.

35 (ii) All building service employees employed by the applicant at the
36 extended affordability property shall receive the applicable prevailing
37 wage for the entire extended affordability period.

38 (iii) The fiscal officer shall have the power to enforce the
39 provisions of this paragraph. In enforcing such provisions, the fiscal
40 officer shall have the power:

41 (A) to investigate or cause an investigation to be made to determine
42 the prevailing wages for building service employees; in making such
43 investigation, the fiscal officer may utilize wage and fringe benefit
44 data from various sources, including, but not limited to, data and
45 determinations of federal, state or other governmental agencies;

46 (B) to institute and conduct inspections at the site of the work or
47 elsewhere;

48 (C) to examine the books, documents and records pertaining to the
49 wages paid to, and the hours of work performed by, building service
50 employees;

51 (D) to hold hearings and, in connection therewith, to issue subpoenas,
52 administer oaths and examine witnesses; the enforcement of a subpoena
53 issued under this paragraph shall be regulated by the civil practice law
54 and rules;

55 (E) to make a classification by craft, trade or other generally recog-
56 nized occupational category of the building service employees and to

1 determine whether such work has been performed by the building service
2 employees in such classification;

3 (F) to require the applicant to file with the fiscal officer a record
4 of the wages actually paid by such applicant to the building service
5 employees and of their hours of work;

6 (G) to delegate any of the foregoing powers to his or her deputy or
7 other authorized representative; and

8 (H) to promulgate rules as he or she shall consider necessary for the
9 proper execution of the duties, responsibilities and powers conferred
10 upon him or her by the provisions of this subparagraph.

11 (iv) If the fiscal officer finds that the applicant has failed to
12 comply with the provisions of this paragraph, he or she shall present
13 evidence of such noncompliance to the agency.

14 (v) Subparagraph (ii) of this paragraph shall not be applicable to:

15 (A) an extended affordability property containing less than thirty
16 dwelling units; or

17 (B) an extended affordability property in which all of the dwelling
18 units are affordable housing units and not less than fifty percent of
19 such affordable housing units, upon initial rental and upon each subse-
20 quent rental following a vacancy during the extended affordability peri-
21 od, are affordable to and restricted to occupancy by individuals or
22 families whose household income does not exceed one hundred twenty-five
23 percent of the area median income, adjusted for family size, at the time
24 that such household initially occupies such dwelling unit.

25 (h) Concurrent exemptions or abatements. An extended affordability
26 property receiving an extended benefit shall not receive any exemption
27 from or abatement of real property taxation under any other law.

28 (i) Voluntary renunciation or termination. Notwithstanding the
29 provisions of any general, special or local law to the contrary, an
30 owner shall not be entitled to voluntarily renounce or terminate an
31 extended benefit unless the agency authorizes such renunciation or
32 termination in connection with the commencement of a new tax exemption
33 pursuant to either the private housing finance law or section four
34 hundred twenty-c of this title.

35 (j) Termination or revocation. The agency may terminate or revoke the
36 extended benefit for noncompliance with this subdivision. If the
37 extended benefit is terminated or revoked for noncompliance with this
38 subdivision, all of the affordable housing units shall remain subject to
39 the provisions of any local law for the stabilization of rents or the
40 emergency tenant protection act of nineteen seventy-four and all other
41 requirements of this subdivision for the entire extended affordability
42 period and any additional period expressly provided in this subdivision,
43 as if the extended benefit had not been terminated or revoked.

44 (k) Powers cumulative. The enforcement provisions of this subdivision
45 shall not be exclusive, and are in addition to any other rights, reme-
46 dies, or enforcement powers set forth in any other law or available at
47 law or in equity.

48 (l) Multiple tax lots. If an extended affordability property contains
49 multiple tax lots, an application may be submitted with respect to one
50 or more of such tax lots. The agency shall determine eligibility for an
51 extended benefit based upon the tax lots included in such application.

52 (m) Applications. (i) The application with respect to any extended
53 affordability property shall include a certification that: (A) the
54 restrictive declaration has been recorded against the extended affor-
55 ability property; and (B) the extended affordability property is in
56 compliance with such restrictive declaration and this subdivision.

1 (ii) The application with respect to any extended affordability prop-
2 erty shall be filed with the agency on or before the later of: (A)
3 December thirty-first, two thousand sixteen; or (B) eighteen months
4 after the expiration date.

5 (iii) Notwithstanding the provisions of any general, special or local
6 law to the contrary, the agency may require by rule that applications be
7 filed electronically.

8 (iv) The agency may rely on certification by an architect or engineer
9 submitted by an applicant in connection with the filing of an applica-
10 tion. A false certification by such architect or engineer shall be
11 deemed to be professional misconduct pursuant to section sixty-five
12 hundred nine of the education law. Any licensee found guilty of such
13 misconduct under the procedures prescribed in section sixty-five hundred
14 ten of the education law shall be subject to the penalties prescribed in
15 section sixty-five hundred eleven of the education law, and shall there-
16 after be ineligible to submit a certification pursuant to this subdivi-
17 sion.

18 (n) Filing fee. The agency may require a filing fee of three thousand
19 dollars per dwelling unit in connection with any application.

20 (o) Rules. The agency may promulgate rules to carry out the provisions
21 of this subdivision.

22 (p) Authority of city to enact local law. Except as otherwise speci-
23 fied in this subdivision, a city to which this subdivision is applicable
24 may enact a local law to restrict, limit or condition the eligibility
25 for or the scope or amount of extended benefits in any manner, provided
26 that such local law may not grant extended benefits beyond those
27 provided in this subdivision and provided further that such local law
28 shall not take effect sooner than one year after it is enacted. The
29 provisions of sections 11-245 and 11-245.1 of the administrative code of
30 the city of New York or of any other local law of the city of New York
31 that were enacted on or before the effective date of the chapter of the
32 laws of two thousand fifteen that added this paragraph shall not
33 restrict, limit or condition the eligibility for or the scope or amount
34 of extended benefits pursuant to this subdivision.

35 § 63-d. Intentionally omitted.

36 § 63-e. Intentionally omitted.

37 § 63-f. Subdivision 2 of section 421-a of the real property tax law is
38 amended by adding a new paragraph (j) to read as follows:

39 (j) Voluntary renunciation or termination. Notwithstanding the
40 provisions of any general, special or local law to the contrary, an
41 owner shall not be entitled to voluntarily renounce or terminate any tax
42 exemption granted pursuant to this subdivision unless the local housing
43 agency authorizes such renunciation or termination in connection with
44 the commencement of a new tax exemption pursuant to either the private
45 housing finance law or section four hundred twenty-c of this title.

46 § 63-g. The opening paragraph of subdivision 3 of section 421-a of the
47 real property tax law, as amended by chapter 655 of the laws of 1978, is
48 amended to read as follows:

49 a. Application forms for exemption under this section shall be filed
50 with the assessors between February first and March fifteenth and, based
51 on the certification of the local housing agency as herein provided, the
52 assessors shall certify to the collecting officer the amount of taxes to
53 be abated. If there be in a city of one million population or more a
54 department of housing preservation and development, the term "housing
55 agency" shall mean only such department of housing preservation and
56 development. No such application shall be accepted by the assessors

1 unless accompanied by a certificate of the local housing agency certify-
2 ing the applicant's eligibility pursuant to subdivisions two and four of
3 this section. No such certification of eligibility shall be issued by
4 the local housing agency until such agency determines the initial
5 adjusted monthly rent to be paid by tenants residing in rental dwelling
6 units contained within the multiple dwelling and the comparative
7 adjusted monthly rent that would have to be paid by such tenants if no
8 tax exemption were applicable as provided by this section. The initial
9 adjusted monthly rent will be certified by the local housing agency as
10 the first rent for the subject dwelling units. A copy of such certifi-
11 cation with respect to such units shall be attached by the applicant to
12 the first effective lease or occupancy agreement. The initial adjusted
13 monthly rent shall reflect the full tax exemption benefits as approved
14 by the agency.

15 § 63-h. Subdivision 3 of section 421-a of the real property tax law is
16 amended by adding a new paragraph b to read as follows:

17 b. Notwithstanding the provisions of any general, special or local law
18 to the contrary, the local housing agency may require by rule that
19 applications be filed electronically.

20 § 63-i. Paragraph (a) of subdivision 6 of section 421-a of the real
21 property tax law is amended by adding three new subparagraphs (iii),
22 (iv) and (v) to read as follows:

23 (iii) "Commencement date" shall mean, with respect to any building in
24 a covered project and notwithstanding any local law to the contrary, the
25 date upon which excavation and construction of initial footings and
26 foundations lawfully begins in good faith or, for an eligible conver-
27 sion, the date upon which the actual construction of the conversion,
28 alteration or improvement of the pre-existing building or structure
29 lawfully begins in good faith.

30 (iv) "Completion date" shall mean the date upon which the local
31 department of buildings issues the first temporary or permanent certifi-
32 cate of occupancy covering all residential areas of a building in a
33 covered project.

34 (v) "Covered project agreement" shall mean an agreement executed and
35 recorded on or before December thirty-first, two thousand fifteen, and
36 not thereafter amended to include additional real property, by and
37 between the owners of the real property containing all of the affordable
38 units and the market units which will constitute a single covered
39 project as defined pursuant to subparagraph (i) of this paragraph.

40 § 63-j. Paragraph (b) of subdivision 6 of section 421-a of the real
41 property tax law, as added by chapter 110 of the laws of 2005, is
42 amended to read as follows:

43 (b) No benefits under the provisions of this section shall be
44 conferred on any building in a covered project located in the Greenpoint
45 - Williamsburg waterfront exclusion area unless [such] the real property
46 containing such building is identified in a covered project agreement,
47 and the covered project that includes such building shall provide
48 affordable housing for persons and families of low and moderate income
49 that meets one of the following conditions:

50 (i) not less than twenty percent of the units in the covered project
51 are affordable to and occupied or available for occupancy by individuals
52 or families whose incomes at the time of initial occupancy do not exceed
53 eighty percent of the area median incomes adjusted for family size, and
54 at least one building in such covered project that contains not less
55 than twenty percent of its dwelling units meeting this affordable hous-
56 ing requirement has a commencement date on or before December thirty-

1 first, two thousand fifteen and all of the buildings in such covered
2 project that receive benefits pursuant to paragraph (f) of this subdivi-
3 sion have a completion date on or before June fifteenth, two thousand
4 twenty-five; or

5 (ii) not less than ten percent of the units in the covered project are
6 affordable to and occupied or available for occupancy by individuals or
7 families whose incomes at the time of initial occupancy do not exceed
8 eighty percent of the area median incomes adjusted for family size and
9 not less than an additional fifteen percent of the units in the covered
10 project are affordable to and occupied or available for occupancy by
11 individuals or families whose incomes at the time of initial occupancy
12 do not exceed one hundred twenty-five percent of the area median incomes
13 adjusted for family size, and at least one building in such covered
14 project that contains not less than twenty-five percent of its dwelling
15 units meeting this affordable housing requirement has a commencement
16 date on or before December thirty-first, two thousand fifteen and all of
17 the buildings in such covered project that receive benefits pursuant to
18 paragraph (f) of this subdivision have a completion date on or before
19 June fifteenth, two thousand twenty-five.

20 § 63-k. Paragraph (f) of subdivision 6 of section 421-a of the real
21 property tax law, as added by chapter 110 of the laws of 2005, is
22 amended to read as follows:

23 (f) With respect to any covered project located entirely within the
24 Greenpoint - Williamsburg waterfront exclusion area, the period of tax
25 benefits awarded to any building in such covered project shall be the
26 same as the period of tax benefits awarded under clause [(A)] (D) of
27 subparagraph (iii) of paragraph (a) of subdivision two of this section.
28 With respect to any covered project which includes one or more buildings
29 located outside the Greenpoint - Williamsburg waterfront exclusion area,
30 the period of tax benefits awarded to any building in such covered
31 project that is located within the Greenpoint - Williamsburg waterfront
32 exclusion area shall be the same as the period of tax benefits awarded
33 under clause (A) of subparagraph (ii) of paragraph (a) of subdivision
34 two of this section.

35 § 63-l. Paragraph (d) of subdivision 7 of section 421-a of the real
36 property tax law, as added by chapter 618 of the laws of 2007, and
37 subparagraphs (i) and (ii) as amended by chapter 619 of the laws of
38 2007, are amended to read as follows:

39 (d) Unless preempted by federal requirements:

40 (i) all affordable units must have a comparable number of bedrooms as
41 market rate units and a unit mix proportional to the market rate units,
42 or at least fifty percent of the affordable units must have two or more
43 bedrooms and no more than fifty percent of the remaining units can be
44 smaller than one bedroom or in addition to the requirements of paragraph
45 (c) of this subdivision, the floor area of affordable units is no less
46 than twenty percent of the total floor area of all dwelling units; [and]

47 (ii) affordable units shall share the same common entrances and common
48 areas as market rate units, and shall not be isolated to a specific
49 floor or area of a building. Common entrances shall mean any area regu-
50 larly used by any resident for ingress and egress from a multiple dwell-
51 ing; and

52 (iii) residents of the community board where the multiple dwelling
53 which receives the benefits provided in this section is located shall,
54 upon initial occupancy, have priority for the purchase or rental of
55 fifty percent of the affordable units.

1 § 63-m. Subdivision 8 of section 421-a of the real property tax law,
2 as added by chapter 618 of the laws of 2007, subparagraph (i) of para-
3 graph (a) and paragraph (c) as amended by chapter 15 of the laws of
4 2008, paragraphs (d) and (e) as amended by chapter 619 of the laws of
5 2007, is amended to read as follows:

6 8. (a) As used in this subdivision, the following terms shall have the
7 following meanings:

8 (i) "Applicant" means an applicant for benefits pursuant to this
9 section, any successor to such applicant, or any employer of building
10 service employees for such applicant, including, but not limited to, a
11 property management company or contractor.

12 (ii) "Building service employee" means any person who is regularly
13 employed at a building who performs work in connection with the care or
14 maintenance of such building. "Building service employee" includes, but
15 is not limited to [superintendent], watchman, guard, doorman, building
16 cleaner, porter, handyman, janitor, gardener, groundskeeper, elevator
17 operator and starter, and window cleaner, but shall not include persons
18 regularly scheduled to work fewer than eight hours per week in the
19 building.

20 [(ii) "Prevailing wage" means the wage determined by the fiscal offi-
21 cer to be prevailing for the various classes of building service employ-
22 ees in the locality pursuant to section two hundred thirty of the labor
23 law.]

24 (iii) "Fiscal officer" means the comptroller or other analogous offi-
25 cer in a city having a population of one million or more.

26 (b) [No benefits under this section shall be conferred for any
27 construction commenced on or after December twenty-eighth, two thousand
28 seven for any tax lots now existing or hereafter created except where
29 the applicant agrees that all building service employees employed at the
30 building, whether employed directly by the applicant or its successors,
31 or through a property management company or a contractor, shall receive
32 the applicable prevailing wage for the duration of the building's tax
33 exemption.] All building service employees employed by the applicant in
34 a building whose construction commenced on or after December twenty-
35 eighth, two thousand seven shall receive the applicable prevailing wage
36 for the duration of benefits pursuant to this section.

37 (c) [The limitations contained in paragraph] The fiscal officer shall
38 have the power to enforce the provisions of this subdivision. In enforc-
39 ing such provisions, the fiscal officer shall have the power:

40 (i) to investigate or cause an investigation to be made to determine
41 the prevailing wages for building service employees; in making such
42 investigation, the fiscal officer may utilize wage and fringe benefit
43 data from various sources, including, but not limited to, data and
44 determinations of federal, state or other governmental agencies;

45 (ii) to institute and conduct inspections at the site of the work or
46 elsewhere;

47 (iii) to examine the books, documents and records pertaining to the
48 wages paid to, and the hours of work performed by, building service
49 employees;

50 (iv) to hold hearings and, in connection therewith, to issue subpoe-
51 nas, administer oaths and examine witnesses; the enforcement of a
52 subpoena issued under this subdivision shall be regulated by the civil
53 practice law and rules;

54 (v) to make a classification by craft, trade or other generally recog-
55 nized occupational category of the building service employees and to

1 determine whether such work has been performed by the building service
2 employees in such classification;

3 (vi) to require the applicant to file with the fiscal officer a record
4 of the wages actually paid by such applicant to the building service
5 employees and of their hours of work;

6 (vii) to delegate any of the foregoing powers to his or her deputy or
7 other authorized representative; and

8 (viii) to promulgate rules as he or she shall consider necessary for
9 the proper execution of the duties, responsibilities and powers
10 conferred upon him or her by the provisions of this paragraph.

11 (d) If the fiscal officer finds that the applicant has failed to
12 comply with the provisions of this subdivision, he or she shall present
13 evidence of such noncompliance to the local housing agency.

14 (e) Paragraph (b) of this subdivision shall not be applicable to:

15 (i) projects containing less than fifty dwelling units; or

16 (ii) buildings where the local housing agency certifies that at
17 initial occupancy at least fifty percent of the dwelling units are
18 affordable to individuals or families with a gross household income at
19 or below one hundred twenty-five percent of the area median income and
20 that any such units which are located in rental buildings will be
21 subject to restrictions to insure that they will remain affordable for
22 the entire period during which they receive benefits under this section.

23 [(d)] (f) The local housing agency shall prescribe appropriate sanc-
24 tions for failure to comply with the provisions of this subdivision.

25 [(e)] (g) Solely for purposes of paragraph (b) of this subdivision,
26 construction shall be deemed to have commenced when excavation or alter-
27 ation has begun in good faith on the basis of approved construction
28 plans.

29 [(f)] (h) The [limitations on] eligibility criteria for benefits
30 contained in this subdivision shall be in addition to those contained in
31 any other law or regulation.

32 § 64. Paragraph (b) of subdivision 3 of section 421-m of the real
33 property tax law, as added by section 43 of part B of chapter 97 of the
34 laws of 2011, is amended to read as follows:

35 (b) Such construction or substantial rehabilitation was commenced on
36 or after the effective date of the local law, ordinance or resolution
37 described in subdivision one of this section, but no later than June
38 fifteenth, two thousand [fifteen] nineteen.

39 § 64-a. The real property tax law is amended by adding a new section
40 467-i to read as follows:

41 § 467-i. Real property tax abatement. An eligible building shall
42 receive an abatement of real property taxes as provided in this section
43 and the rules promulgated hereunder.

44 1. The amount of such tax abatement shall be determined pursuant to
45 regulations promulgated by the commissioner of the state department of
46 taxation and finance. The value of such tax abatement shall be deter-
47 mined based upon a formula to be established by the commissioner of the
48 state department of taxation and finance that shall reflect the value of
49 the major capital improvement, the economic loss imposed upon a building
50 owner as a result of changes to the amortization period authorized for
51 major capital improvements pursuant to this title and such other factors
52 as the commissioner may establish, including appropriate discount rates
53 and time periods.

54 2. Such tax abatement shall commence on July first following the
55 approval of an application for tax abatement by the department of
56 finance on a form prescribed thereby providing the amount of the major

1 capital improvement approved by the division and the amount of units in
2 the eligible building.

3 3. Such abatement may not be carried over to any subsequent tax year
4 and shall not reduce or be offset by any other tax benefit provided,
5 approved or calculated by the city or the state.

6 4. "Eligible building" shall mean for the purposes of this section a
7 class two building located in a city of a million or more which is
8 subject to either the emergency housing rent control law or to the rent
9 and rehabilitation law of the city of New York enacted pursuant to the
10 emergency housing rent control law or to the emergency tenant protection
11 act of nineteen seventy-four.

12 5. With respect to administration of the tax abatement program
13 authorized in this section, no local agency shall consider or adopt any
14 eligibility criteria that are different than those promulgated by the
15 state department of taxation and finance.

16 § 65. Real property tax abatement. An eligible building shall receive
17 an abatement of real property taxes as provided in this section and the
18 rules promulgated hereunder.

19 1. The amount of such tax abatement shall be determined by calculating
20 fifty percent of the economic loss attributed to the building owner as a
21 result of changes to the amortization period as established by this act
22 for such buildings, which shall be measured as follows: the total
23 approved cost of the major capital improvement, multiplied by a frac-
24 tion, the numerator of which is the increase, measured in months, of the
25 amortization schedule of such improvement established by the rent act of
26 2015, and the denominator of which is the total new amortization period,
27 measured in months, for the major capital improvement established by the
28 rent act of 2015 as applied to such eligible building.

29 2. Such tax abatement shall commence on July first following the
30 approval of an application for tax abatement by the department of
31 finance on a form prescribed thereby providing the amount of the major
32 capital improvement approved by the New York state division of housing
33 and community renewal and the amount of units in the eligible building.

34 3. Such abatement may not be carried over to any subsequent tax year
35 and shall not reduce or be offset by any other tax benefit provided,
36 approved or calculated by the city or the state.

37 4. "Eligible building" shall mean for the purposes of this section a
38 class two building located in a city with a population of one million or
39 more which is subject either to the emergency housing rent control law
40 or to the rent and rehabilitation law of the city of New York enacted
41 pursuant to the emergency housing rent control law or to the emergency
42 tenant protection act of nineteen seventy-four.

43 5. With respect to administration of the tax abatement program author-
44 ized herein, no local agency shall consider or adopt any eligibility
45 criteria that are different than those promulgated by the state depart-
46 ment of taxation and finance.

47 § 66. This act shall take effect immediately; and shall be deemed to
48 have been in full force and effect on and after June 15, 2015; provided,
49 however, that:

50 (a) the amendments to chapter 4 of title 26 of the administrative code
51 of the city of New York made by sections ten, twelve, sixteen,
52 sixteen-a, twenty-three, twenty-four and twenty-nine of this act shall
53 expire on the same date as such chapter expires and shall not affect the
54 expiration of such chapter as provided under section 26-520 of such law;

55 (b) the amendments to the emergency tenant protection act of nineteen
56 seventy-four made by sections eight, eleven, thirteen, sixteen-b, twen-

1 ty-seven, twenty-eight and thirty of this act shall expire on the same
2 date as such act expires and shall not affect the expiration of such act
3 as provided in section 17 of chapter 576 of the laws of 1974;

4 (c) the amendments to the emergency housing rent control law made by
5 sections seven, fourteen and thirty-two of this act shall expire on the
6 same date as such law expires and shall not affect the expiration of
7 such law as provided in subdivision 2 of section 1 of chapter 274 of the
8 laws of 1946;

9 (d) the amendments to chapter 3 of title 26 of the administrative code
10 of the city of New York made by sections nine, fifteen, twenty-five,
11 twenty-six and thirty-one of this act shall remain in full force and
12 effect only as long as the public emergency requiring the regulation and
13 control of residential rents and evictions continues, as provided in
14 subdivision 3 of section 1 of the local emergency housing rent control
15 act;

16 (e) the amendments made by sections fourteen through twenty-one of
17 this act shall not be grounds for dismissal of any owner application for
18 deregulation where a notice or application for such deregulation, that
19 is filed or served between May 1, 2015 through July 1, 2015, used the
20 income and rent deregulation thresholds in effect prior to the effective
21 date of such sections. Any tenant failure to respond to such notice or
22 application because of the use of such income or deregulation thresholds
23 shall constitute grounds to afford such tenant an additional opportunity
24 to respond;

25 (f) the amendments to paragraph 2 of subdivision c of section 26-516
26 of the administrative code of the city of New York made by section twen-
27 ty-three of this act shall not affect the expiration of such paragraph
28 and shall expire therewith when upon such date section twenty-four of
29 this act shall take effect;

30 (g) the amendments to subparagraph (a) of paragraph 2 of subdivision b
31 of section 26-413 of the administrative code of the city of New York
32 made by section twenty-five of this act shall not affect the expiration
33 and reversion of such subparagraph and shall expire therewith when upon
34 such date the provisions of section twenty-six of this act shall take
35 effect;

36 (h) the amendments to clause (ii) of paragraph 3 of subdivision a of
37 section 12 of the emergency tenant protection act of nineteen seventy-
38 four made by section twenty-seven of this act shall be subject to the
39 expiration and reversion of such clause when upon such date section
40 twenty-eight of this act shall take effect;

41 (i) the amendments to paragraph (vi) of subdivision 1 of section 284
42 of the multiple dwelling law made by section twenty-two-a of this act
43 shall not affect the expiration and reversion of such paragraph and
44 shall expire therewith;

45 (j) the provisions of sections thirty-three, thirty-four, thirty-five,
46 thirty-six, thirty-seven, thirty-eight, thirty-nine, forty, forty-one,
47 forty-two, forty-three, forty-four, forty-five, forty-six, forty-seven,
48 forty-eight, forty-nine and fifty of this act shall take effect imme-
49 diately and shall be deemed to have been in full force and effect on and
50 after June 23, 2015;

51 (k) the amendments to subparagraph (A) of paragraph 7 of subdivision
52 (ee) of section 1115 of the tax law made by section thirty-three of this
53 act shall not affect the repeal of such subdivision and shall be deemed
54 repealed therewith;

55 (l) Provided however if and when the memorandum of understanding is
56 fully executed as provided in section 63-c of this act, the signatories

1 to the memorandum shall notify the legislative bill drafting commission
2 upon the execution of the memorandum of the understanding in order that
3 the commission may maintain an accurate and timely effective data base
4 of the official text of the laws of the state of New York in furtherance
5 of effectuating the provisions of section 44 of the legislative law and
6 section 70-b of the public officers law. Further, the legislative bill
7 drafting commission shall notify the leadership of both the Senate and
8 the Assembly as well as the commissioner of the division of housing and
9 community renewal, immediately upon receipt of a memorandum of under-
10 standing pursuant to this subdivision.

11 (m) the provisions of sections sixty-three-k of this act shall take
12 effect immediately and shall be deemed to have been in full force and
13 effect on and after August 17, 2007; and

14 (n) notwithstanding any other provision of law, rule or regulation,
15 any rental or homeownership project whose commencement date has occurred
16 or that has submitted an application for benefits under section 421-a of
17 the real property tax law, prior to the effective date of the rent act
18 of 2015 shall be governed by the provision of law in effect at the time
19 of such application.

20

PART B

21 Section 1. This act enacts into law major components of legislation in
22 relation to education. Each component is wholly contained within a
23 Subpart identified as Subparts A through E. The effective date for each
24 particular provision contained within such Subpart is set forth in the
25 last section of such Subpart. Any provision in any section contained
26 within a Subpart, including the effective date of the Subpart, which
27 makes a reference to a section "of this act", when used in connection
28 with that particular component, shall be deemed to mean and refer to the
29 corresponding section of the Subpart in which it is found. Section three
30 of this act sets forth the general effective date of this act.

31

SUBPART A

32 Section 1. Paragraph (a-1) of subdivision 3 of section 2854 of the
33 education law, as added by chapter 4 of the laws of 1998, is amended to
34 read as follows:

35 (a-1) The board of trustees of a charter school shall employ and
36 contract with necessary teachers, administrators and other school
37 personnel. Such teachers shall be certified in accordance with the
38 requirements applicable to other public schools; provided, however, that
39 a charter school may employ as teachers (i) uncertified teachers with at
40 least three years of elementary, middle or secondary classroom teaching
41 experience; (ii) tenured or tenure track college faculty; (iii) individ-
42 uals with two years of satisfactory experience through the Teach for
43 America program; and (iv) individuals who possess exceptional business,
44 professional, artistic, athletic, or military experience, provided,
45 however, that such teachers described in clauses (i), (ii), (iii), and
46 (iv) of this paragraph shall not in total comprise more than the sum of:
47 (A) thirty per centum of the teaching staff of a charter school, or five
48 teachers, whichever is less; plus (B) five teachers of mathematics,
49 science, computer science, technology, or career and technical educa-
50 tion; plus (C) five additional teachers. A teacher certified or other-
51 wise approved by the commissioner shall not be included in the numerical
52 limits established by the preceding sentence.



1 § 2. Subdivisions 9 and 9-a of section 2852 of the education law,
2 subdivision 9 as amended and subdivision 9-a as added by chapter 101 of
3 the laws of 2010, paragraph (a) of subdivision 9-a as amended by chapter
4 221 of the laws of 2010, paragraph (f) of subdivision 9-a as amended by
5 chapter 102 of the laws of 2010, are amended to read as follows:

6 9. The total number of charters issued pursuant to this article state-
7 wide shall not exceed four hundred sixty. (a) [One hundred of such
8 charters shall be issued on the recommendation of the charter entity
9 described in paragraph (b) of subdivision three of section twenty-eight
10 hundred fifty-one of this article; (b) one hundred of such charters
11 shall be issued on the recommendation of the other charter entities set
12 forth in subdivision three of section twenty-eight hundred fifty-one of
13 this article; (c) up to fifty of the additional charters authorized to
14 be issued by the chapter of the laws of two thousand seven which amended
15 this subdivision effective July first, two thousand seven shall be
16 reserved for a city school district of a city having a population of one
17 million or more; (d) one hundred thirty charters shall be issued by the
18 board of regents pursuant to a competitive process in accordance with
19 subdivision nine-a of this section, provided that no more than fifty-
20 seven of such charters shall be granted to a charter for a school to be
21 located in a city having a population of one million or more; (e) one
22 hundred thirty charters shall be issued by the board of regents on the
23 recommendation of the board of trustees of the state university of New
24 York pursuant to a competitive process in accordance with subdivision
25 nine-a of this section, provided that no more than fifty-seven of such
26 charters shall be granted to a charter for a school to be located in a
27 city having a population of one million or more] All charters issued on
28 or after July first, two thousand fifteen and counted toward the numer-
29 ical limits established by this subdivision shall be issued by the board
30 of regents upon application directly to the board of regents or on the
31 recommendation of the board of trustees of the state university of New
32 York pursuant to a competitive process in accordance with subdivision
33 nine-a of this section. Fifty of such charters issued on or after July
34 first, two thousand fifteen, and no more, shall be granted to a charter
35 for a school to be located in a city having a population of one million
36 or more. The failure of any body to issue the regulations authorized
37 pursuant to this article shall not affect the authority of a charter
38 entity to propose a charter to the board of regents or the board of
39 regents' authority to grant such charter. A conversion of an existing
40 public school to a charter school, or the renewal or extension of a
41 charter approved by any charter entity, shall not be counted toward the
42 numerical limits established by this subdivision.

43 (b) A charter that has been surrendered, revoked or terminated on or
44 before July first, two thousand fifteen, including a charter that has
45 not been renewed by action of its charter entity, may be reissued pursu-
46 ant to paragraph (a) of this subdivision by the board of regents either
47 upon application directly to the board of regents or on the recommenda-
48 tion of the board of trustees of the state university of New York pursu-
49 ant to a competitive process in accordance with subdivision nine-a of
50 this section. Provided that such reissuance shall not be counted toward
51 the statewide numerical limit established by this subdivision, and
52 provided further that no more than twenty-two charters may be reissued
53 pursuant to this paragraph.

54 (c) For purposes of determining the total number of charters issued
55 within the numerical limits established by this subdivision, the
56 approval date of the charter entity shall be the determining factor.

1 (d) Notwithstanding any provision of this article to the contrary, any
2 charter authorized to be issued by chapter fifty-seven of the laws of
3 two thousand seven effective July first, two thousand seven, and that
4 remains unissued as of July first, two thousand fifteen, may be issued
5 pursuant to the provisions of law applicable to a charter authorized to
6 be issued by such chapter in effect as of June fifteenth, two thousand
7 fifteen; provided however that nothing in this paragraph shall be
8 construed to increase the numerical limit applicable to a city having a
9 population of one million or more as provided in paragraph (a) of this
10 subdivision, as amended by a chapter of the laws of two thousand fifteen
11 which added this paragraph.

12 9-a. (a) The board of regents is hereby authorized and directed to
13 issue [two] four hundred sixty charters statewide upon either applica-
14 tions submitted directly to the board of regents or upon the recommenda-
15 tion of the board of trustees of the state university of New York pursu-
16 ant to a competitive request for proposals process.

17 [(i) Commencing on August first, two thousand ten through September
18 first, two thousand thirteen, the board of regents and the board of
19 trustees of the state university of New York shall each issue a request
20 for proposals in accordance with this subdivision and this subparagraph:

21 (1) Each request for proposals to be issued by the board of regents
22 and the board of trustees of the state university of New York on August
23 first, two thousand ten shall be for a maximum of thirty-two charters to
24 be issued for charter schools which would commence instructional opera-
25 tion by the September of the next calendar year.

26 (2) Each request for proposals to be issued by the board of regents
27 and the board of trustees of the state university of New York on January
28 first, two thousand eleven shall be for a maximum of thirty-three char-
29 ters to be issued for charter schools which would commence instructional
30 operation by the September of the next calendar year.

31 (3) Each request for proposals to be issued by the board of regents
32 and the board of trustees of the state university of New York on January
33 first, two thousand twelve shall be for a maximum of thirty-two charters
34 to be issued for charter schools which would commence instructional
35 operation by the September of the next calendar year.

36 (4) Each request for proposals to be issued by the board of regents
37 and the board of trustees of the state university of New York on Septem-
38 ber first, two thousand thirteen shall be for a maximum of thirty-three
39 charters to be issued for charter schools which would commence instruc-
40 tional operation by the September of the next calendar year.

41 (ii) If after September first, two thousand thirteen, either the board
42 of regents or the board of trustees of the state university of New York
43 have any charters which have not yet been issued, they may be issued
44 pursuant to requests for proposals issued in each succeeding year, with-
45 out limitation as to when such requests for proposals may be issued, or
46 a limitation on the number of charters which may be issued.

47 (iii) Notwithstanding the provisions of clauses one, two, three and
48 four of subparagraph (i) of this paragraph and subparagraph (ii) of this
49 paragraph, if fewer charters are issued than were requested in such
50 request for proposals, the difference may be added to the number of
51 charters requested in the request for proposals issued in each succeed-
52 ing year.

53 (iv)] The board of regents shall make a determination to issue a char-
54 ter pursuant to a request for proposals no later than December thirty-
55 first of each year.

1 (b) The board of regents and the board of trustees of the state
2 university of New York shall each develop such request for proposals in
3 a manner that facilitates a thoughtful review of charter school applica-
4 tions, considers the demand for charter schools by the community, and
5 seeks to locate charter schools in a region or regions where there may
6 be a lack of alternatives and access to charter schools would provide
7 new alternatives within the local public education system that would
8 offer the greatest educational benefit to students. Applications shall
9 be evaluated in accordance with the criteria and objectives contained
10 within a request for proposals. The board of regents and the board of
11 trustees of the state university of New York shall not consider any
12 applications which do not rigorously demonstrate that they have met the
13 following criteria:

14 (i) that the proposed charter school would meet or exceed enrollment
15 and retention targets, as prescribed by the board of regents or the
16 board of trustees of the state university of New York, as applicable, of
17 students with disabilities, English language learners, and students who
18 are eligible applicants for the free and reduced price lunch program.
19 When developing such targets, the board of regents and the board of
20 trustees of the state university of New York, shall ensure (1) that such
21 enrollment targets are comparable to the enrollment figures of such
22 categories of students attending the public schools within the school
23 district, or in a city school district in a city having a population of
24 one million or more inhabitants, the community school district, in which
25 the proposed charter school would be located; and (2) that such
26 retention targets are comparable to the rate of retention of such cate-
27 gories of students attending the public schools within the school
28 district, or in a city school district in a city having a population of
29 one million or more inhabitants, the community school district, in which
30 the proposed charter school would be located; and

31 (ii) that the applicant has conducted public outreach, in conformity
32 with a thorough and meaningful public review process prescribed by the
33 board of regents and the board of trustees of the state university of
34 New York, to solicit community input regarding the proposed charter
35 school and to address comments received from the impacted community
36 concerning the educational and programmatic needs of students.

37 (c) The board of regents and the board of trustees of the state
38 university of New York shall grant priority based on a scoring rubric to
39 those applications that best demonstrate how they will achieve the
40 following objectives, and any additional objectives the board of regents
41 and the board of trustees of the state university of New York, may
42 prescribe:

43 (i) increasing student achievement and decreasing student achievement
44 gaps in reading/language arts and mathematics;

45 (ii) increasing high school graduation rates and focusing on serving
46 specific high school student populations including, but not limited to,
47 students at risk of not obtaining a high school diploma, re-enrolled
48 high school drop-outs, and students with academic skills below grade
49 level;

50 (iii) focusing on the academic achievement of middle school students
51 and preparing them for a successful transition to high school;

52 (iv) utilizing high-quality assessments designed to measure a
53 student's knowledge, understanding of, and ability to apply, critical
54 concepts through the use of a variety of item types and formats;

55 (v) increasing the acquisition, adoption, and use of local instruc-
56 tional improvement systems that provide teachers, principals, and admin-

1 istrators with the information and resources they need to inform and
2 improve their instructional practices, decision-making, and overall
3 effectiveness;

4 (vi) partnering with low performing public schools in the area to
5 share best educational practices and innovations;

6 (vii) demonstrating the management and leadership techniques necessary
7 to overcome initial start-up problems to establish a thriving, finan-
8 cially viable charter school;

9 (viii) demonstrating the support of the school district in which the
10 proposed charter school will be located and the intent to establish an
11 ongoing relationship with such school district.

12 (d) No later than November first, two thousand ten, and of each
13 succeeding year, after a thorough review of applications received, the
14 board of trustees of the state university of New York shall recommend
15 for approval to the board of regents the qualified applications that it
16 has determined rigorously demonstrate the criteria and best satisfy the
17 objectives contained within a request for proposals, along with support-
18 ing documentation outlining such determination.

19 (e) Upon receipt of a proposed charter to be issued pursuant to this
20 subdivision submitted by a charter entity, the board of regents or the
21 board of trustees of the state university of New York, shall review,
22 recommend and issue, as applicable, such charters in accordance with the
23 standards established in this subdivision.

24 (f) The board of regents shall be the only entity authorized to issue
25 a charter pursuant to this article. The board of regents shall consider
26 applications submitted directly to the board of regents and applications
27 recommended by the board of trustees of the state university of New
28 York. Provided, however, that all such recommended applications shall be
29 deemed approved and issued pursuant to the provisions of subdivisions
30 five, five-a and five-b of this section.

31 (g) Each application submitted in response to a request for proposals
32 pursuant to this subdivision shall also meet the application require-
33 ments set out in this article and any other applicable laws, rules and
34 regulations.

35 (h) During the development of a request for proposals pursuant to this
36 subdivision the board of regents and the board of trustees of the state
37 university of New York shall each afford the public an opportunity to
38 submit comments and shall review and consider the comments raised by all
39 interested parties.

40 § 3. Paragraph (b) of subdivision 2 of section 2854 of the education
41 law, as amended by chapter 101 of the laws of 2010, is amended to read
42 as follows:

43 (b) Any child who is qualified under the laws of this state for admis-
44 sion to a public school is qualified for admission to a charter school.
45 Applications for admission to a charter school shall be submitted on a
46 uniform application form created by the department and shall be made
47 available by a charter school in languages predominately spoken in the
48 community in which such charter school is located. The school shall
49 enroll each eligible student who submits a timely application by the
50 first day of April each year, unless the number of applications exceeds
51 the capacity of the grade level or building. In such cases, students
52 shall be accepted from among applicants by a random selection process,
53 provided, however, that an enrollment preference shall be provided to
54 pupils returning to the charter school in the second or any subsequent
55 year of operation and pupils residing in the school district in which
56 the charter school is located, and siblings of pupils already enrolled

1 in the charter school. Preference may also be provided to children of
2 employees of the charter school or charter management organization,
3 provided that such children of employees may constitute no more than
4 fifteen percent of the charter school's total enrollment. The commis-
5 sioner shall establish regulations to require that the random selection
6 process conducted pursuant to this paragraph be performed in a transpar-
7 ent and equitable manner and to require that the time and place of the
8 random selection process be publicized in a manner consistent with the
9 requirements of section one hundred four of the public officers law and
10 be open to the public. For the purposes of this paragraph and paragraph
11 (a) of this subdivision, the school district in which the charter school
12 is located shall mean, for the city school district of the city of New
13 York, the community district in which the charter school is located.
14 § 4. This act shall take effect immediately.

15

SUBPART B

16 Section 1. The sum of two hundred fifty million dollars
17 (\$250,000,000) is hereby appropriated to the state education department
18 out of any moneys in the state treasury in the general fund to the cred-
19 it of the local assistance account, not otherwise appropriated, and made
20 immediately available, for reimbursement to non-public schools for prior
21 year expenses for performing state-mandated functions, including but not
22 limited to the comprehensive attendance policy program. Provided,
23 further, that up to twenty million dollars (\$20,000,000) of the amount
24 appropriated herein shall be available to pay additional liabilities of
25 the comprehensive attendance policy program for the 2013-14 and 2014-15
26 school years. Notwithstanding any inconsistent provision of law, funds
27 appropriated herein shall be used for such reimbursement in accordance
28 with a methodology recommended by the commissioner of education to
29 address prior year expenses of non-public schools for such state-mandat-
30 ed functions. Such moneys shall be payable on the audit and warrant of
31 the comptroller on vouchers certified or approved by the director of the
32 budget as submitted by the commissioner of education in the manner
33 prescribed by law. Notwithstanding section 40 of the state finance law
34 or any provision of law to the contrary, this appropriation shall lapse
35 on March 31, 2017.
36 § 2. This act shall take effect immediately.

37

SUBPART C

38 Section 1. Section 305 of the education law is amended by adding a new
39 subdivision 51-a to read as follows:
40 51-a. On or before June first, two thousand fifteen, and each year
41 thereafter, the commissioner shall release the test questions, test
42 answers, and corresponding correct answers from each of the most recent-
43 ly administered English language arts and mathematics examinations in
44 grades three through eight of that year. The commissioner may limit the
45 number of questions and answers released only to the extent necessary to
46 avoid hindering or impairing the validity and/or reliability of future
47 examinations and must provide enough of an overview of each examination
48 so that teachers, administrators, principals, parents and students can
49 be provided with sufficient feedback on the types of questions adminis-
50 tered and, by July first, two thousand fifteen, and each year thereaft-
51 er, the commissioner shall release the general student success rate in
52 answering such questions correctly.



1 § 2. The sum of eight million four hundred thousand dollars
2 (\$8,400,000), or so much thereof as may be necessary, is hereby appro-
3 priated to the department of education out of any moneys in the state
4 treasury in the general fund to the credit of the state purposes
5 account, not otherwise appropriated, and made immediately available, for
6 the purpose of carrying out the provisions of subdivision 51-a of
7 section 305 of the education law, as added by section one of this act,
8 and in order to create and print more forms of state standardized
9 assessments in order to eliminate stand-alone multiple choice field
10 tests and release a significant amount of test questions. Such moneys
11 shall be payable on the audit and warrant of the comptroller on vouchers
12 certified or approved by the division of the budget as submitted by the
13 commissioner of education in the manner prescribed by law.

14 § 3. Subparagraph 1 of paragraph a of subdivision 4 of section 3012-d
15 of the education law, as added by section 2 of subpart E of part EE of
16 chapter 56 of the laws of 2015, is amended to read as follows:

17 (1) For the first subcomponent, (A) for a teacher whose course ends in
18 a state-created or administered test for which there is a state-provided
19 growth model, such teacher shall have a state-provided growth score
20 based on such model, which shall take into consideration certain student
21 characteristics, as determined by the commissioner, including but not
22 limited to students with disabilities, poverty, English language learner
23 status and prior academic history and which shall identify educators
24 whose students' growth is well above or well below average compared to
25 similar students for a teacher's or principal's students after the
26 certain student characteristics above are taken into account; and (B)
27 for a teacher whose course does not end in a state-created or adminis-
28 tered test such teacher shall have a student learning objective (SLO)
29 consistent with a goal-setting process determined or developed by the
30 commissioner, that results in a student growth score; provided that, for
31 any teacher whose course ends in a state-created or administered assess-
32 ment for which there is no state-provided growth model, such assessment
33 must be used as the underlying assessment for such SLO;

34 § 4. Section 305 of the education law is amended by adding two new
35 subdivisions 53 and 54 to read as follows:

36 53. The commissioner is authorized and directed to establish a
37 content review committee for the purposes of reviewing all standardized
38 test items and/or selected passages used on English language arts and
39 mathematics state assessments for grades three through eight to ensure:
40 (a) they are grade level appropriate, in general; (b) they are presented
41 at a readability level that is grade-level appropriate; (c) they are
42 within grade-level expectations; and (d) they appropriately measure the
43 learning standards approved by the board of regents applicable to such
44 subject and/or grade level. The review of such items and passages shall
45 be conducted prior to their use in such assessments provided however,
46 for the two thousand fifteen--two thousand sixteen school year only, if
47 such requirement would prevent the ability of such assessments to be
48 administered, then items or passages that have not been reviewed may be
49 used. Provided further, the content review committee shall review any
50 new standardized test items and/or selected passages prior to their use
51 in such assessments. Such committee shall also ensure that any new test
52 items and/or selected passages are fair and appropriately measure the
53 learning standards approved by the board of regents applicable to such
54 subject and/or grade level. Such committee shall also ensure that
55 adequate and appropriate time is given to students for the adminis-
56 tration of such assessments, provided however that subdivision forty-

1 nine of this section must be complied with. The content review commit-
2 tee shall include classroom teachers and experienced educators in the
3 content area and/or grade level of the items/passages being reviewed,
4 including teachers of students with disabilities and English language
5 learners.

6 54. Notwithstanding any law, rule or regulation to the contrary, no
7 teacher, principal, or superintendent shall be required to sign a confi-
8 dentiality agreement with their respective school district, board of
9 cooperative educational services, or the department that prevents such
10 teacher, principal, or superintendent from discussing the contents of
11 any items on the English language arts and mathematics assessments in
12 grades three through eight after such items have been released by the
13 department pursuant to subdivision fifty-one-a of this section or after
14 such items have been publicly disclosed by the department or other
15 appropriate entity. The commissioner shall amend and/or modify any
16 current confidentiality agreement inconsistent with this subdivision and
17 shall promulgate regulations consistent with this subdivision.

18 § 5. Notwithstanding any other provision of law, rule or regulation to
19 the contrary, any previously entered into contract by the education
20 department related to standardized test items and/or passages for use on
21 state assessments in grades three through eight shall be amended to
22 incorporate the provisions of section four of this act and any required
23 approval of such contract amendments by a state agency shall be expe-
24 dited to ensure compliance with section four of this act.

25 § 6. The commissioner of education shall conduct a comprehensive
26 review of the education standards administered by the state education
27 department and seek input from education stakeholders when conducting
28 such review. This review shall be completed on or before June 30, 2016,
29 provided however, such review may be extended upon a determination of
30 the commissioner if he or she feels more time is needed.

31 § 7. This act shall take effect immediately; provided, however, that
32 nothing in this act shall prevent or impair the commissioner of educa-
33 tion from complying with the provisions of section one of this act prior
34 to its effective date and provided further that the commissioner of
35 education shall have thirty days from such effective date to comply with
36 the provisions of section one of this act; and provided further that
37 section four of this act shall take effect December 1, 2015.

38

SUBPART D

39 Section 1. Section 34 of chapter 91 of the laws of 2002 amending the
40 education law and other laws relating to reorganization of the New York
41 city school construction authority, board of education and community
42 boards, as amended by chapter 345 of the laws of 2009, is amended to
43 read as follows:

44 § 34. This act shall take effect July 1, 2002; provided, that sections
45 one through twenty, twenty-four, and twenty-six through thirty of this
46 act shall expire and be deemed repealed [June 30, 2015] June 30, 2016;
47 provided, further, that notwithstanding any provision of article 5 of
48 the general construction law, on [June 30, 2015] June 30, 2016 the
49 provisions of subdivisions 3, 5, and 8, paragraph b of subdivision 13,
50 subdivision 14, paragraphs b, d, and e of subdivision 15, and subdivi-
51 sions 17 and 21 of section 2554 of the education law as repealed by
52 section three of this act, subdivision 1 of section 2590-b of the educa-
53 tion law as repealed by section six of this act, paragraph (a) of subdi-
54 vision 2 of section 2590-b of the education law as repealed by section



1 seven of this act, section 2590-c of the education law as repealed by
2 section eight of this act, paragraph c of subdivision 2 of section
3 2590-d of the education law as repealed by section twenty-six of this
4 act, subdivision 1 of section 2590-e of the education law as repealed by
5 section twenty-seven of this act, subdivision 28 of section 2590-h of
6 the education law as repealed by section twenty-eight of this act,
7 subdivision 30 of section 2590-h of the education law as repealed by
8 section twenty-nine of this act, subdivision 30-a of section 2590-h of
9 the education law as repealed by section thirty of this act shall be
10 revived and be read as such provisions existed in law on the date imme-
11 diately preceding the effective date of this act; provided, however,
12 that sections seven and eight of this act shall take effect on November
13 30, 2003; provided further that the amendments to subdivision 25 of
14 section 2554 of the education law made by section two of this act shall
15 be subject to the expiration and reversion of such subdivision pursuant
16 to section 12 of chapter 147 of the laws of 2001, as amended, when upon
17 such date the provisions of section four of this act shall take effect.

18 § 2. Subdivision 12 of section 17 of chapter 345 of the laws of 2009
19 amending the education law and other laws relating to the New York city
20 board of education, chancellor, community councils, and community super-
21 intendants, is amended to read as follows:

22 12. any provision in sections one, two, three, four, five, six, seven,
23 eight, nine, ten and eleven of this act not otherwise set to expire
24 pursuant to section 34 of chapter 91 of the laws of 2002, as amended, or
25 section 17 of chapter 123 of the laws of 2003, as amended, shall expire
26 and be deemed repealed [June 30, 2015] June 30, 2016.

27 § 3. This act shall take effect immediately.

28

SUBPART E

29 Section 1. Subdivision 2 of section 11 of the domestic relations law,
30 as amended by chapter 264 of the laws of 1996, is amended to read as
31 follows:

32 2. [A] The current or a former governor, a mayor of a village, a coun-
33 ty executive of a county, or a mayor, recorder, city magistrate, police
34 justice or police magistrate of a city, a former mayor or the city clerk
35 of a city of the first class of over one million inhabitants or any of
36 his or her deputies or not more than four regular clerks, designated by
37 him or her for such purpose as provided in section eleven-a of this
38 [chapter] article, except that in cities which contain more than one
39 hundred thousand and less than one million inhabitants, a marriage shall
40 be solemnized by the mayor, or police justice, and by no other officer
41 of such city, except as provided in subdivisions one and three of this
42 section.

43 § 2. This act shall take effect immediately.

44 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
45 sion, section or part of this act shall be adjudged by any court of
46 competent jurisdiction to be invalid, such judgment shall not affect,
47 impair, or invalidate the remainder thereof, but shall be confined in
48 its operation to the clause, sentence, paragraph, subdivision, section
49 or part thereof directly involved in the controversy in which such judg-
50 ment shall have been rendered. It is hereby declared to be the intent of
51 the legislature that this act would have been enacted even if such
52 invalid provisions had not been included herein.

1 § 3. This act shall take effect immediately provided, however, that
2 the applicable effective date of Subparts A through E of this act shall
3 be as specifically set forth in the last section of such Subparts.

4 PART C

5 Section 1. This act enacts into law major components of legislation in
6 relation to taxes. Each component is wholly contained within a Subpart
7 identified as Subparts A through H. The effective date for each partic-
8 ular provision contained within such Subpart is set forth in the last
9 section of such Subpart. Any provision in any section contained within a
10 Subpart, including the effective date of the Subpart, which makes a
11 reference to a section "of this act", when used in connection with that
12 particular component, shall be deemed to mean and refer to the corre-
13 sponding section of the Subpart in which it is found. Section three of
14 this act sets forth the general effective date of this act.

15 SUBPART A

16 Intentionally omitted.

17 SUBPART B

18 Section 1. Section 606 of the tax law is amended by adding a new
19 subsection (n-1) to read as follows:

20 (n-1) Property tax relief credit. (1) An individual taxpayer who meets
21 the eligibility standards in paragraph two of this subsection shall be
22 allowed a credit against the taxes imposed by this article in the amount
23 specified in paragraph three of this subsection for tax years two thou-
24 sand sixteen, two thousand seventeen, two thousand eighteen, and two
25 thousand nineteen.

26 (2) (a) To be eligible for the credit, the taxpayer (or taxpayers
27 filing joint returns) on the personal income tax return filed for the
28 taxable year two years prior, must have (i) been a resident, (ii) owned
29 and primarily resided in real property receiving the STAR exemption
30 authorized by section four hundred twenty-five of the real property tax
31 law, and (iii) had qualified gross income no greater than two hundred
32 seventy-five thousand dollars. Provided, however, that no credit shall
33 be allowed if any of the following apply:

34 (i) Such property is located in an independent school district that is
35 subject to the provisions of section two thousand twenty-three-a of the
36 education law and that has adopted a budget in excess of the tax levy
37 limit prescribed by that section. To render its taxpayers eligible for
38 the credit authorized by this subsection, the school district must
39 certify its compliance with such tax levy limit in the manner prescribed
40 by subdivision two of section two thousand twenty-three-b of the educa-
41 tion law.

42 (ii) Such property is located in a city with a dependent school
43 district that is subject to the provisions of section three-c of the
44 general municipal law and that has adopted a budget in excess of the tax
45 levy limit prescribed by that section. To render its taxpayers eligible
46 for the credit authorized by this subsection, the city must certify its
47 compliance with such tax levy limit in the manner prescribed by subdivi-
48 sion two of section three-d of the general municipal law.

49 (iii) Such property is located in the city of New York.

1 (3) Amount of credit. (a) For the two thousand sixteen taxable year
 2 (i) for a taxpayer residing in real property located within the metro-
 3 politan commuter transportation district (MCTD) and outside the city of
 4 New York, the amount of the credit shall be \$130; (ii) for a taxpayer
 5 residing in real property located outside the MCTD, the amount of the
 6 credit shall be \$185.

7 (b) For the two thousand seventeen, two thousand eighteen and two
 8 thousand nineteen taxable years (i) For a taxpayer who owned and prima-
 9 rily resided in real property receiving the basic STAR exemption, the
 10 amount of the credit shall equal the STAR tax savings associated with
 11 such basic STAR exemption, multiplied by the following percentage:

12 (A) for the two thousand seventeen taxable year:

<u>Qualified Gross Income</u>	<u>Percentage</u>
13 <u>Not over \$75,000</u>	<u>28%</u>
15 <u>Over \$75,000 but not over \$150,000</u>	<u>20.5%</u>
16 <u>Over \$150,000 but not over \$200,000</u>	<u>13%</u>
17 <u>Over \$200,000 but not over \$275,000</u>	<u>5.5%</u>
18 <u>Over \$275,000</u>	<u>No credit</u>

19 (B) for the two thousand eighteen taxable year:

<u>Qualified Gross Income</u>	<u>Percentage</u>
20 <u>Not over \$75,000</u>	<u>60%</u>
22 <u>Over \$75,000 but not over \$150,000</u>	<u>42.5%</u>
23 <u>Over \$150,000 but not over \$200,000</u>	<u>25%</u>
24 <u>Over \$200,000 but not over \$275,000</u>	<u>7.5%</u>
25 <u>Over \$275,000</u>	<u>No credit</u>

26 (C) for the two thousand nineteen taxable year:

<u>Qualified Gross Income</u>	<u>Percentage</u>
27 <u>Not over \$75,000</u>	<u>85%</u>
29 <u>Over \$75,000 but not over \$150,000</u>	<u>60%</u>
30 <u>Over \$150,000 but not over \$200,000</u>	<u>35%</u>
31 <u>Over \$200,000 but not over \$275,000</u>	<u>10%</u>
32 <u>Over \$275,000</u>	<u>No credit</u>

33 (c) For a taxpayer who owned and primarily resided in real property
 34 receiving the enhanced STAR exemption, the amount of the credit shall
 35 equal the STAR tax savings associated with such enhanced STAR exemption,
 36 multiplied by the following percentage:

<u>Taxable Year</u>	<u>Percentage</u>
37 <u>two thousand seventeen</u>	<u>12%</u>
39 <u>two thousand eighteen</u>	<u>26%</u>
40 <u>two thousand nineteen</u>	<u>34%</u>

41 (d) In no case may the amount of the credit allowed under this
 42 subsection exceed the school district taxes due with respect to the
 43 residence for that school year.

44 (4) For purposes of this subsection:

45 (a) "Qualified gross income" means the adjusted gross income of the
 46 qualified taxpayer for the taxable year as reported for federal income
 47 tax purposes, or which would be reported as adjusted gross income if a
 48 federal income tax return were required to be filed. In computing quali-
 49 fied gross income, the net amount of loss reported on Federal Schedule
 50 C, D, E, or F shall not exceed three thousand dollars per schedule. In
 51 addition, the net amount of any other separate category of loss shall
 52 not exceed three thousand dollars. The aggregate amount of all losses
 53 included in computing qualified gross income shall not exceed fifteen
 54 thousand dollars.

55 (b) "STAR tax savings" means the tax savings attributable to the basic
 56 or enhanced STAR exemption, whichever is applicable, within a portion of

1 a school district, as determined by the commissioner pursuant to subdi-
2 vision two of section thirteen hundred six-a of the real property tax
3 law.

4 (c) "Metropolitan commuter transportation district" or "MCTD" means
5 the metropolitan commuter transportation district as defined in section
6 twelve hundred sixty-two of the public authorities law.

7 (5) If the amount of the credit allowed under this subsection shall
8 exceed the taxpayer's tax for the taxable year, the excess shall be
9 treated as an overpayment of tax to be credited or refunded in accord-
10 ance with the provisions of section six hundred eighty-six of this arti-
11 cle, provided, however, that no interest shall be paid thereon. For each
12 year this credit is allowed, on or before October fifteenth of such
13 year, or as soon thereafter as is practicable, the commissioner shall
14 determine the taxpayer's eligibility for this credit utilizing the
15 information available to the commissioner on the taxpayer's personal
16 income tax return filed for the taxable year two years prior to the
17 taxable year in which the credit is allowed. For those taxpayers whom
18 the commissioner has determined eligible for this credit, the commis-
19 sioner shall advance a payment in the amount specified in paragraph
20 three of this subsection, which payment shall be issued, to the greatest
21 extent practicable, by October thirty-first of each year the credit is
22 allowed. A taxpayer who has failed to receive an advance payment that
23 he or she believes was due to him or her, or who has received an advance
24 payment that he or she believes is less than the amount that was due to
25 him or her, may request payment of the claimed deficiency in a manner
26 prescribed by the commissioner.

27 (6) A taxpayer shall not be eligible for the credit allowed under this
28 subsection if the school district taxes levied upon the residence during
29 the taxable year remain unpaid sixty days after the last date on which
30 they could have been paid without interest, or in the case of a school
31 district where such taxes are payable in installments, if such taxes
32 remain unpaid sixty days after the last date on which the final install-
33 ment could have been paid without interest. If the taxes remain unpaid
34 on such sixtieth day, the amount of credit claimed by the taxpayer under
35 this subsection or the amount of advance payment of credit received by
36 the taxpayer pursuant to paragraph five of this subsection shall be
37 added back as tax on the income tax return for the taxable year in which
38 such sixtieth day occurs.

39 (7) Only one credit per residence shall be allowed per taxable year
40 under this subsection. When two or more members of a residence are able
41 to meet the qualifications for a qualified taxpayer, the credit shall be
42 equally divided between or among such individuals. In the case of spous-
43 es who file a joint federal return but who are required to determine
44 their New York taxes separately, the credit allowed pursuant to this
45 subsection may be applied against the tax of either or divided between
46 them as they may elect.

47 § 2. Section 3 of part K of chapter 59 of the laws of 2014, amending
48 the tax law relating to providing an enhanced real property tax circuit
49 breaker, is amended to read as follows:

50 § 3. This act shall take effect immediately and shall apply to taxable
51 years beginning on or after January 1, 2014 and shall expire and be
52 deemed repealed January 1, [2016] 2020.

53 § 3. This act shall take effect immediately.

54

SUBPART C

1 Section 1. Paragraph c of subdivision 2 of section 2023-a of the
2 education law, as added by section 2 of part A of chapter 97 of the laws
3 of 2011, is amended to read as follows:

4 c. "Capital local expenditures" means the taxes associated with budg-
5 eted expenditures resulting from the financing, refinancing, acquisi-
6 tion, design, construction, reconstruction, rehabilitation, improvement,
7 furnishing and equipping of, or otherwise providing for school district
8 capital facilities or school district capital equipment, including debt
9 service and lease expenditures, and transportation capital debt service,
10 subject to the approval of the qualified voters where required by law.
11 The commissioner of taxation and finance shall, as appropriate, promul-
12 gate rules and regulations which may provide for adjustment of capital
13 local expenditures to reflect a school district's share of additional
14 budgeted capital expenditures made by a board of cooperative educational
15 services.

16 § 2. Subparagraph (i) of paragraph (b) of subdivision 3 of section 3-c
17 of the general municipal law, as added by section 1 of part A of chapter
18 97 of the laws of 2011, is amended to read as follows:

19 (i) The commissioner of taxation and finance shall calculate a quanti-
20 ty change factor for each local government for the coming fiscal year
21 based upon the physical or quantity change, as defined by section twelve
22 hundred twenty of the real property tax law, reported to the commission-
23 er of taxation and finance by the assessor or assessors pursuant to
24 section five hundred seventy-five of the real property tax law. The
25 quantity change factor shall show the percentage by which the full value
26 of the taxable real property in the local government has changed due to
27 physical or quantity change between the second final assessment roll or
28 rolls preceding the final assessment roll or rolls upon which taxes are
29 to be levied, and the final assessment roll or rolls immediately preced-
30 ing the final assessment roll or rolls upon which taxes are to be
31 levied. The commissioner of taxation and finance shall, as appropriate,
32 promulgate rules and regulations regarding the calculation of the quan-
33 ntity change factor which may adjust the calculation based on the devel-
34 opment on tax exempt land.

35 § 3. Paragraph b of subdivision 2-a of section 2023-a of the education
36 law, as added by section 2 of part A of chapter 97 of the laws of 2011,
37 is amended to read as follows:

38 b. The commissioner of taxation and finance shall calculate a quantity
39 change factor for the coming school year for each school district based
40 upon the physical or quantity change, as defined by section twelve
41 hundred twenty of the real property tax law, reported to the commission-
42 er of taxation and finance by the assessor or assessors pursuant to
43 section five hundred seventy-five of the real property tax law. The
44 quantity change factor shall show the percentage by which the full value
45 of the taxable real property in the school district has changed due to
46 physical or quantity change between the second final assessment roll or
47 rolls preceding the final assessment roll or rolls upon which taxes are
48 to be levied, and the final assessment roll or rolls immediately preced-
49 ing the final assessment roll or rolls upon which taxes are to be
50 levied. The commissioner of taxation and finance shall, as appropriate,
51 promulgate rules and regulations regarding the calculation of the quan-
52 ntity change factor which may adjust the calculation based on the devel-
53 opment on tax exempt land.

54 § 4. Severability clause. If an amendment made by section two or
55 section three of this act or their application to any person, legal
56 entity, or circumstance is held invalid by a court of competent juris-

1 diction, the remainder of this act or the application of such amendment
2 to other persons, legal entities or circumstances shall not be affected.
3 § 5. This act shall take effect immediately; provided, however, that
4 sections one and three of this act shall first apply to school district
5 budgets and the budget adoption process for the 2016-17 school year;
6 provided, further, that section two of this act shall first apply to the
7 levy of taxes by local governments for the fiscal year that begins in
8 2016; provided, further, that the amendments to paragraph c of subdivi-
9 sion 2 and paragraph b of subdivision 2-a of section 2023-a of the
10 education law made by sections one and three of this act shall not
11 affect the repeal of such section and shall be deemed repealed there-
12 with; provided, further, that the amendments to subparagraph (i) of
13 paragraph (b) of subdivision 3 of section 3-c of the general municipal
14 law made by section two of this act shall not affect the repeal of such
15 section and shall be deemed repealed therewith.

16

SUBPART D

17 Section 1. Clause 2 of subparagraph (i) of the opening paragraph of
18 section 1210 of the tax law, as amended by chapter 136 of the laws of
19 2013, is amended to read as follows:

20 (2) the county of Nassau is hereby further authorized and empowered to
21 adopt and amend local laws, ordinances or resolutions imposing such
22 taxes at a rate which is three-quarters percent additional to the three
23 percent rate authorized above in this paragraph for such county for the
24 period beginning January first, nineteen hundred eighty-six and ending
25 November thirtieth, two thousand [fifteen] seventeen, subject to the
26 limitation set forth in section twelve hundred sixty-two-e of this arti-
27 cle, and also at a rate which is one-half percent additional to the
28 three percent rate authorized above in this paragraph, and which is also
29 additional to the three-quarters percent rate also authorized above in
30 this clause for such county, for the period beginning September first,
31 nineteen hundred ninety-one and ending November thirtieth, two thousand
32 [fifteen] seventeen;

33 § 2. Section 1262-e of the tax law, as amended by chapter 136 of the
34 laws of 2013, is amended to read as follows:

35 § 1262-e. Establishment of local government assistance programs in
36 Nassau county. 1. Towns and cities. Notwithstanding any other provision
37 of law to the contrary, for the calendar year beginning on January
38 first, nineteen hundred ninety-eight and continuing through the calendar
39 year beginning on January first, two thousand [fifteen] seventeen, the
40 county of Nassau shall enact and establish a local government assistance
41 program for the towns and cities within such county to assist such towns
42 and cities to minimize real property taxes; defray the cost and expense
43 of the treatment, collection, management, disposal, and transportation
44 of municipal solid waste, and to comply with the provisions of chapter
45 two hundred ninety-nine of the laws of nineteen hundred eighty-three;
46 and defray the cost of maintaining conservation and environmental
47 control programs. Such special assistance program for the towns and
48 cities within such county and the funding for such program shall equal
49 one-third of the revenues received by such county from the imposition of
50 the three-quarters percent sales and use tax during calendar years two
51 thousand one, two thousand two, two thousand three, two thousand four,
52 two thousand five, two thousand six, two thousand seven, two thousand
53 eight, two thousand nine, two thousand ten, two thousand eleven, two
54 thousand twelve, two thousand thirteen, two thousand fourteen [and], two



1 thousand fifteen, two thousand sixteen, and two thousand seventeen addi-
2 tional to the regular three percent rate authorized for such county in
3 section twelve hundred ten of this article. The monies for such special
4 local assistance shall be paid and distributed to the towns and cities
5 on a per capita basis using the population figures in the latest decen-
6 nial federal census. Provided further, that notwithstanding any other
7 law to the contrary, the establishment of such special assistance
8 program shall preclude any city or town within such county from preempt-
9 ing or claiming under any other section of this chapter the revenues
10 derived from the additional tax authorized by section twelve hundred ten
11 of this article. Provided further, that any such town or towns may, by
12 resolution of the town board, apportion all or a part of monies received
13 in such special assistance program to an improvement district or special
14 district account within such town or towns in order to accomplish the
15 purposes of this special assistance program.

16 2. Villages. Notwithstanding any other provision of law to the contra-
17 ry, for the calendar year beginning on January first, nineteen hundred
18 ninety-eight and continuing through the calendar year beginning on Janu-
19 ary first, two thousand [fifteen] seventeen, the county of Nassau, by
20 local law, is hereby empowered to enact and establish a local government
21 assistance program for the villages within such county to assist such
22 villages to minimize real property taxes; defray the cost and expense of
23 the treatment, collection, management, disposal, and transportation of
24 municipal solid waste; and defray the cost of maintaining conservation
25 and environmental control programs. The funding of such local assistance
26 program for the villages within such county may be provided by Nassau
27 county during any calendar year in which such village local assistance
28 program is in effect and shall not exceed one-sixth of the revenues
29 received from the imposition of the three-quarters percent sales and use
30 tax that are remaining after the towns and cities have received their
31 funding pursuant to the provisions of subdivision one of this section.
32 The funding for such village local assistance program shall be paid and
33 distributed to the villages on a per capita basis using the population
34 figures in the latest decennial federal census. Provided further, that
35 the establishment of such village local assistance program shall
36 preclude any village within such county from preempting or claiming
37 under any other section of this chapter the revenues derived from the
38 additional tax authorized by section twelve hundred ten of this article.
39 § 3. This act shall take effect immediately.

40

SUBPART E

41 Section 1. Section 1202 of the tax law is amended by adding a new
42 subdivision (g) to read as follows:

43 (g) The county of Suffolk, in imposing taxes of the type authorized
44 under subdivision (e) of section twelve hundred one of this subpart, may
45 impose taxes on the use of passenger motor vehicles of a type commonly
46 used for non-commercial purposes owned by residents of the county at a
47 rate per annum for each such vehicle of not in excess of fifteen dollars
48 if such vehicle weighs thirty-five hundred pounds or less and not in
49 excess of thirty dollars per annum if such vehicle weighs more than
50 thirty-five hundred pounds; and taxes on the use of trucks, buses and
51 other such commercial motor vehicles used principally in connection with
52 a business carried on within the county, except when owned and used in
53 connection with the operation of a farm by the owner or tenant thereof,



1 at a rate per annum for each such vehicle of not in excess of thirty
2 dollars.

3 § 2. Subparagraph (ii) of paragraph (d) of subdivision 6 of section
4 401 of the vehicle and traffic law, as amended by chapter 34 of the laws
5 of 2004, is amended to read as follows:

6 (ii) In addition to the other fees provided for in this section, the
7 commissioner shall, upon the application for the registration of a motor
8 vehicle or the renewal thereof, collect the tax of the type authorized
9 under subdivision (e) of section twelve hundred one of the tax law, if a
10 county, pursuant to subdivision (c), (e) [or], (f) or (g) of section
11 twelve hundred two of such law, enacts a local law, ordinance or resol-
12 ution providing for the collection of such tax by the commissioner and
13 enters into the required agreement relating thereto.

14 § 3. This act shall take effect immediately.

15

SUBPART F

16 Section 1. Notwithstanding any other provision of law, and in addition
17 to the powers currently authorized to be exercised by the state of New
18 York municipal bond bank agency, the state of New York municipal bond
19 bank agency may provide, for purposes of municipal relief to the city of
20 Yonkers to support public schools in the city, a sum not to exceed
21 \$25,000,000 for the city fiscal year ending June 30, 2016, to the city
22 of Yonkers. Notwithstanding any other provision of law, and subject to
23 the approval of the New York state director of the budget, the state of
24 New York mortgage agency shall transfer to the state of New York munici-
25 pal bond bank agency for distribution as municipal relief to the city of
26 Yonkers, a total sum not to exceed \$25,000,000, such transfer to be made
27 from (i) the special account of the mortgage insurance fund created
28 pursuant to section 2429-b of the public authorities law, in an amount
29 not to exceed the actual excess balance in the special account of the
30 mortgage insurance fund, as determined and certified by the state of New
31 York mortgage agency for the fiscal year 2015-2016 in accordance with
32 section 2429-b of the public authorities law, if any, and/or (ii)
33 provided that the reserves in the project pool insurance account of the
34 mortgage insurance fund created pursuant to section 2429-b of the public
35 authorities law are sufficient to attain and maintain the credit rating
36 (as determined by the agency) required to accomplish the purposes of
37 such account, the project pool insurance account of the mortgage insur-
38 ance fund created pursuant to section 2429-b of the public authorities
39 law, such transfer to be made as soon as practicable after July 1, 2015
40 but no later than June 30, 2016 provided, however, that no such transfer
41 is to be made unless and until the city of Yonkers submits a compre-
42 hensive financial plan that provides for continuity of current educational
43 services and provided further that such plan is subject to the approval
44 of the director of the budget. Notwithstanding any provision of law to
45 the contrary, payments made to the city of Yonkers pursuant to this act
46 shall not be considered when determining the "city amount" required
47 pursuant to subparagraph (ii) of paragraph (a) of subdivision 5-b of
48 section 2576 of the education law.

49

SUBPART G

50 Section 1. The sum of six million dollars (\$6,000,000) is hereby
51 appropriated out of any moneys in the state treasury in the general fund
52 to the credit of the local assistance account, not otherwise appropri-

1 ated, and made available for services and expenses of the city of
2 Rochester which may include support for the Rochester/Monroe anti pover-
3 ty initiative. Such moneys shall be payable on the audit and warrant of
4 the comptroller on vouchers certified or approved by the director of the
5 budget.

6 § 2. This act shall take effect immediately.

7

SUBPART H

8 Section 1. Contingent upon available funding, and not to exceed
9 \$19,000,000, moneys from the urban development corporation shall be
10 available for a municipal corporation or school district, as determined
11 by the urban development corporation, where (i) a fossil fuel electric
12 generating facility located within such municipal corporation or school
13 district has permanently ceased operations, and (ii) the closing of such
14 facility has caused a reduction in the tax collections and receipts from
15 payments in lieu of taxes of at least 20%, or any judicial determination
16 concerning a fossil fuel electric generating facility, has caused a
17 reduction in the tax collections and receipts from payments in lieu of
18 taxes of at least 20%; provided, however, that the urban development
19 corporation shall not provide assistance to a municipal corporation or
20 school district for more than five years, and shall not award in the
21 first year more than eighty percent of the loss of revenues from proper-
22 ty tax and payments in lieu of taxes due to the closure of such facili-
23 ty. The total amount awarded from this program shall not exceed
24 \$19,000,000.

25 § 2. Notwithstanding any provision of law to the contrary, as deemed
26 feasible and advisable by its trustees, the New York state energy
27 research and development authority is authorized and directed to (i)
28 make a contribution to the Urban Development Corporation, or as other-
29 wise directed in writing by the director of the budget, in an amount not
30 to exceed \$19,000,000 for the state fiscal year commencing April 1,
31 2016.

32 § 3. Notwithstanding any provision of law to the contrary, as deemed
33 feasible and advisable by its trustees, the power authority of the state
34 of New York is authorized and directed to make a contribution to the
35 state treasury to the credit of the general fund, or as otherwise
36 directed in writing by the director of the budget, in an amount of up to
37 \$6,000,000 for the state fiscal year commencing April 1, 2015. Such
38 contribution shall be in addition to other contributions otherwise
39 enacted in law.

40 § 4. This act shall take effect immediately and shall expire and be
41 deemed repealed by July 1, 2025.

42 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
43 sion, section or part of this act shall be adjudged by any court of
44 competent jurisdiction to be invalid, such judgment shall not affect,
45 impair, or invalidate the remainder thereof, but shall be confined in
46 its operation to the clause, sentence, paragraph, subdivision, section
47 or part thereof directly involved in the controversy in which such judg-
48 ment shall have been rendered. It is hereby declared to be the intent of
49 the legislature that this act would have been enacted even if such
50 invalid provisions had not been included herein.

51 § 3. This act shall take effect immediately provided, however, that
52 the applicable effective date of Subparts A through H of this act shall
53 be as specifically set forth in the last section of such Subparts.

1 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
2 sion, section or part of this act shall be adjudged by any court of
3 competent jurisdiction to be invalid, such judgment shall not affect,
4 impair, or invalidate the remainder thereof, but shall be confined in
5 its operation to the clause, sentence, paragraph, subdivision, section
6 or part thereof directly involved in the controversy in which such judg-
7 ment shall have been rendered. It is hereby declared to be the intent of
8 the legislature that this act would have been enacted even if such
9 invalid provisions had not been included herein.

10 § 3. This act shall take effect immediately provided, however, that
11 the applicable effective date of Parts A through C of this act shall be
12 as specifically set forth in the last section of such Parts.

