

# PROGRAM BILL # 12

Legislative Bill Drafting Commission  
12037-01-5

S. -----  
Senate  
-----

IN SENATE--Introduced by Sen

--read twice and ordered printed,  
and when printed to be committed  
to the Committee on

----- A.  
Assembly  
-----

IN ASSEMBLY--Introduced by M. of A.

with M. of A. as co-sponsors

--read once and referred to the  
Committee on

\*EMERHORE\*  
(Relates to rent control provisions)

Emer Hou. rent control

## 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 reconrol 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 owner-

## IN SENATE

### Senate introducer's signature

The senators whose names are circled below wish to join me in the sponsorship of this proposal:

s15 Addabbo	s49 Farley	s63 Kennedy	s40 Murphy	s10 Sanders
s46 Amedore	s17 Felder	s34 Klein	s54 Nozzolio	s23 Savino
s11 Avella	s02 Flanagan	s28 Krueger	s58 O'Mara	s41 Serino
s42 Bonacic	s55 Funke	s24 Lanza	s62 Ort	s29 Serrano
s04 Boyle	s59 Gallivan	s39 Larkin	s60 Panepinto	s51 Seward
s44 Breslin	s12 Gianaris	s37 Latimer	s21 Parker	s09 Skelos
s38 Carlucci	s22 Golden	s01 LaValle	s13 Peralta	s26 Squadron
s14 Comrie	s47 Griffo	s52 Libous	s30 Perkins	s16 Stavisky
s03 Croci	s20 Hamilton	s45 Little	s61 Ranzenhofer	s35 Stewart-
s50 DeFrancisco	s06 Hannon	s05 Marcellino	s48 Ritchie	Cousins
s32 Diaz	s36 Hassell-	s43 Marchione	s33 Rivera	s53 Valesky
s18 Dilan	Thompson	s07 Martins	s56 Robach	s08 Venditto
s31 Espaillat	s27 Hoylman	s25 Montgomery	s19 Sampson	s57 Young

## IN ASSEMBLY

### Assembly introducer's signature

The Members of the Assembly whose names are circled below wish to join me in the multi-sponsorship of this proposal:

a049 Abbate	a053 Davila	a077 Joyner	a133 Nojay	a140 Schimminger
a092 Abinanti	a034 DenDekker	a020 Kaminsky	a037 Nolan	a076 Seawright
a084 Arroyo	a054 Dilan	a094 Katz	a130 Oaks	a087 Sepulveda
a035 Aubry	a081 Dinowitz	a074 Kavanagh	a069 O'Donnell	a065 Silver
a120 Bärläy	a147 DiPietro	a142 Kearns	a051 Ortiz	a027 Simanowitz
a106 Barrett	a115 Duprey	a040 Kim	a091 Otis	a052 Simon
a060 Barron	a004 Englebright	a131 Kolb	a132 Palmesano	a036 Simotas
a082 Benedetto	a109 Fahy	a105 Lalor	a002 Palumbo	a104 Skartados
a042 Bichotte	a071 Farrell	a013 Lavine	a088 Paulin	a099 Skoufis
a079 Blake	a126 Finch	a134 Lawrence	a141 Peoples-	a022 Solages
a117 Blankenbush	a008 Fitzpatrick	a050 Lentol	Stokes	a114 Stec
a062 Borelli	a124 Friend	a125 Lifton	a058 Perry	a110 Steek
a098 Brabeneç	a095 Galef	a072 Linares	a059 Persaud	a127 Stirpe
a026 Braunstein	a137 Gannt	a102 Lopez	a086 Pichardo	a112 Tedisco
a044 Brennan	a007 Garbarino	a123 Lupardo	a089 Pretlow	a101 Tenney
a119 Brindisi	a148 Giglio	a010 Lupinacci	a073 Quart	a001 Thiele
a138 Bronson	a080 Gjonaj	a121 Magee	a019 Ra	a061 Titone
a046 Brook-Krasny	a066 Glick	a129 Magnarelli	a012 Raia	a031 Titus
a093 Buchwald	a023 Goldfeder	a064 Malliotakis	a006 Ramos	a055 Walker
a118 Butler	a150 Goodell	a030 Markey	a043 Richardson	a146 Walter
a103 Cahill	a075 Gottfried	a090 Mayer	a078 Rivera	a041 Weinstein
a145 Ceretto	a005 Graf	a108 McDonald	a128 Roberts	a024 Weprin
a033 Clark	a100 Gunther	a014 McDonough	a056 Robinson	a113 Woerner
a047 Colton	a139 Hawley	a017 McKevitt	a068 Rodriguez	a143 Wozniak
a032 Cook	a083 Heastie	a107 McLaughlin	a067 Rosenthal	a070 Wright
a144 Corwin	a028 Hevesi	a038 Miller	a025 Rozic	a096 Zebrowski
a085 Crespo	a048 Hikin	a015 Montesano	a116 Russell	a029
a122 Crouch	a018 Hooper	a136 Morelle	a149 Ryan	
a021 Curran	a097 Jaffee	a057 Mosley	a009 Saladino	
a063 Cusick	a011 Jean-Pierre	a039 Moya	a111 Santabarbara	
a045 Cymbrowitz	a135 Johns	a003 Murray	a016 Schimel	

1) Single House Bill (introduced and printed separately in either or both houses). Uni-Bill (introduced simultaneously in both houses and printed as one bill. Senate and Assembly introducer sign the same copy of the bill).

2) Circle names of co-sponsors and return to introduction clerk with 2 signed copies of bill and 4 copies of memorandum in support (single house); or 4 signed copies of bill and 8 copies of memorandum in support (uni-bill).

ship 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 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 Roches-

ter (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 effec-  
7 tive 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

1 act of nineteen seventy-four, as enacted by section four of this act,  
2 and provided that the housing accommodations subject on the effective  
3 date of this act to stabilization pursuant to the New York city rent  
4 stabilization law of nineteen hundred sixty-nine shall remain subject to  
5 such law upon the expiration of this act.

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

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

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

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

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

25 § 10. This act shall take effect immediately; provided, that the  
26 provisions of sections one, two and nine of this act shall remain in  
27 full force and effect only until and including June [23] 15, [2015]  
28 2019; provided further that the provisions of section three of this act

1 shall remain in full force and effect only so long as the public emer-  
2 gency requiring the regulation and control of residential rents and  
3 evictions continues as provided in subdivision 3 of section 1 of the  
4 local emergency housing rent control act; provided further that the  
5 provisions of sections four, five, six and seven of this act shall  
6 expire in accordance with the provisions of section 26-520 of the admin-  
7 istrative code of the city of New York as such section of the adminis-  
8 trative code is, from time to time, amended; provided further that the  
9 provisions of section 26-511 of the administrative code of the city of  
10 New York, as amended by this act, which the New York City Department of  
11 Housing Preservation and Development must find are contained in the code  
12 of the real estate industry stabilization association of such city in  
13 order to approve it, shall be deemed contained therein as of the effec-  
14 tive date of this act; and provided further that any plan accepted for  
15 filing by the department of law on or before the effective date of this  
16 act shall continue to be governed by the provisions of section 352-eeee  
17 of the general business law as they had existed immediately prior to the  
18 effective date of this act.

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

24 § 4. This act shall take effect immediately; provided, that the  
25 provisions of sections one and three of this act shall remain in full  
26 force and effect only until and including June [23] 15, [2015] 2019; and  
27 provided further that any plan accepted for filing by the department of  
28 law on or before the effective date of this act shall continue to be

1 governed by the provisions of section 352-eee of the general business  
2 law as they had existed immediately prior to the effective date of this  
3 act.

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

7 6. sections twenty-eight, twenty-eight-a, twenty-eight-b and twenty-  
8 eight-c of this act shall expire and be deemed repealed after June [23]  
9 15, [2015] 2019;

10 § 7. Paragraph (n) of subdivision 2 of section 2 of chapter 274 of the  
11 laws of 1946, constituting the emergency housing rent control law, as  
12 amended by section 9 of part B of chapter 97 of the laws of 2011, is  
13 amended to read as follows:

14 (n) any housing accommodation with a maximum rent of two thousand  
15 dollars or more per month at any time between the effective date of this  
16 paragraph and October first, nineteen hundred ninety-three which is or  
17 becomes vacant on or after the effective date of this paragraph; or, for  
18 any housing accommodation with a maximum rent of two thousand dollars or  
19 more per month at any time on or after the effective date of the rent  
20 regulation reform act of 1997 and before the effective date of the rent  
21 act of 2011, which is or becomes vacant on or after the effective date  
22 of the rent regulation reform act of 1997 and before the effective date  
23 of the rent act of 2011. This exclusion shall apply regardless of wheth-  
24 er the next tenant in occupancy or any subsequent tenant in occupancy is  
25 charged or pays less than two thousand dollars a month; or, for any  
26 housing accommodation with a maximum rent of two thousand five hundred  
27 dollars or more per month at any time on or after the effective date of  
28 the rent act of 2011, which is or becomes vacant on or after such effec-

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

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

1 (13) any housing accommodation with a legal regulated rent of two  
2 thousand dollars or more per month at any time between the effective  
3 date of this paragraph and October first, nineteen hundred ninety-three  
4 which is or becomes vacant on or after the effective date of this para-  
5 graph; or, for any housing accommodation with a legal regulated rent of  
6 two thousand dollars or more per month at any time on or after the  
7 effective date of the rent regulation reform act of 1997 and before the  
8 effective date of the rent act of 2011, which is or becomes vacant on or  
9 after the effective date of the rent regulation reform act of 1997 and  
10 before the effective date of the rent act of 2011. This exclusion shall  
11 apply regardless of whether the next tenant in occupancy or any subse-  
12 quent tenant in occupancy is charged or pays less than two thousand  
13 dollars a month; or, for any housing accommodation with a legal regu-  
14 lated rent of two thousand five hundred dollars or more per month at any  
15 time on or after the effective date of the rent act of 2011, which is or  
16 becomes vacant on or after such effective date, but prior to the effec-  
17 tive date of the rent act of 2015; or, any housing accommodation with a  
18 legal regulated rent that was two thousand seven hundred dollars or more  
19 per month at any time on or after the effective date of the rent act of  
20 2015, which becomes vacant after the effective date of the rent act of  
21 2015, provided, however, that starting on January 1, 2016, and annually  
22 thereafter, the maximum legal regulated rent for this deregulation  
23 threshold, shall also be increased by the same percentage as the most  
24 recent one year renewal adjustment, adopted by the applicable rent  
25 guidelines board. An exclusion pursuant to this paragraph shall apply  
26 regardless of whether the next tenant in occupancy or any subsequent  
27 tenant in occupancy actually is charged or pays less than two thousand  
28 [five] seven hundred dollars a month. Provided however, that an exclu-

1 sion pursuant to this paragraph shall not apply to housing accommo-  
2 dations which became or become subject to this act (a) by virtue of  
3 receiving tax benefits pursuant to section four hundred twenty-one-a or  
4 four hundred eighty-nine of the real property tax law, except as other-  
5 wise provided in subparagraph (i) of paragraph (f) of subdivision two of  
6 section four hundred twenty-one-a of the real property tax law, or (b)  
7 by virtue of article seven-C of the multiple dwelling law. This para-  
8 graph shall not apply, however, to or become effective with respect to  
9 housing accommodations which the commissioner determines or finds that  
10 the landlord or any person acting on his or her behalf, with intent to  
11 cause the tenant to vacate, has engaged in any course of conduct  
12 (including, but not limited to, interruption or discontinuance of  
13 required services) which interfered with or disturbed or was intended to  
14 interfere with or disturb the comfort, repose, peace or quiet of the  
15 tenant in his or her use or occupancy of the housing accommodations and  
16 in connection with such course of conduct, any other general enforcement  
17 provision of this act shall also apply.

18 § 9. Subparagraph (k) of paragraph 2 of subdivision e of section  
19 26-403 of the administrative code of the city of New York, as amended by  
20 section 11 of part B of chapter 97 of the laws of 2011, is amended to  
21 read as follows:

22 (k) Any housing accommodation which becomes vacant on or after April  
23 first, nineteen hundred ninety-seven and before the effective date of  
24 the rent act of 2011, and where at the time the tenant vacated such  
25 housing accommodation the maximum rent was two thousand dollars or more  
26 per month; or, for any housing accommodation which is or becomes vacant  
27 on or after the effective date of the rent regulation reform act of 1997  
28 and before the effective date of the rent act of 2011 with a maximum

1 rent of two thousand dollars or more per month. This exclusion shall  
2 apply regardless of whether the next tenant in occupancy or any subse-  
3 quent tenant in occupancy is charged or pays less than two thousand  
4 dollars a month; or, for any housing accommodation with a maximum rent  
5 of two thousand five hundred dollars or more per month at any time on or  
6 after the effective date of the rent act of 2011, which is or becomes  
7 vacant on or after such effective date, but prior to the effective date  
8 of the rent act of 2015; or, any housing accommodation with a legal  
9 regulated rent that was two thousand seven hundred dollars or more per  
10 month at any time on or after the effective date of the rent act of  
11 2015, which becomes vacant after the effective date of the rent act of  
12 2015, provided, however, that starting on January 1, 2016, and annually  
13 thereafter, the maximum legal regulated rent for this deregulation  
14 threshold, shall also be increased by the same percent as the most  
15 recent one year renewal adjustment, adopted by the New York city rent  
16 guidelines board pursuant to the rent stabilization law. This exclusion  
17 shall apply regardless of whether the next tenant in occupancy or any  
18 subsequent tenant in occupancy actually is charged or pays less than two  
19 thousand [five] seven hundred dollars a month. Provided however, that an  
20 exclusion pursuant to this subparagraph shall not apply to housing  
21 accommodations which became or become subject to this law by virtue of  
22 receiving tax benefits pursuant to section four hundred eighty-nine of  
23 the real property tax law. This subparagraph shall not apply, however,  
24 to or become effective with respect to housing accommodations which the  
25 commissioner determines or finds that the landlord or any person acting  
26 on his or her behalf, with intent to cause the tenant to vacate, has  
27 engaged in any course of conduct (including, but not limited to, inter-  
28 ruption or discontinuance of required services) which interfered with or

1 disturbed or was intended to interfere with or disturb the comfort,  
2 repose, peace or quiet of the tenant in his or her use or occupancy of  
3 the housing accommodations and in connection with such course of  
4 conduct, any other general enforcement provision of this law shall also  
5 apply.

6 § 10. Section 26-504.2 of the administrative code of the city of New  
7 York, as amended by section 12 of part B of chapter 97 of the laws of  
8 2011, is amended to read as follows:

9 § 26-504.2 Exclusion of high rent accommodations. a. "Housing accommo-  
10 dations" shall not include: any housing accommodation which becomes  
11 vacant on or after April first, nineteen hundred ninety-seven and before  
12 the effective date of the rent act of 2011 and where at the time the  
13 tenant vacated such housing accommodation the legal regulated rent was  
14 two thousand dollars or more per month; or, for any housing accommo-  
15 dation which is or becomes vacant on or after the effective date of the  
16 rent regulation reform act of 1997 and before the effective date of the  
17 rent act of 2011, with a legal regulated rent of two thousand dollars or  
18 more per month; or for any housing accommodation that becomes vacant on  
19 or after the effective date of the rent act of 2015, where such legal  
20 regulated rent was two thousand seven hundred dollars or more, and as  
21 further adjusted by this section. Starting on January 1, 2016, and  
22 annually thereafter, the maximum legal regulated rent for this deregu-  
23 lation threshold, shall also be increased by the same percent as the  
24 most recent one year renewal adjustment, adopted by the New York city  
25 rent guidelines board pursuant to the rent stabilization law. This  
26 exclusion shall apply regardless of whether the next tenant in occupancy  
27 or any subsequent tenant in occupancy is charged or pays less than two  
28 thousand dollars a month; or, for any housing accommodation with a legal

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

1 interfere with or disturb the comfort, repose, peace or quiet of the  
2 tenant in his or her use or occupancy of the housing accommodations and  
3 in connection with such course of conduct, any other general enforcement  
4 provision of this law shall also apply.

5 b. The owner of any housing accommodation that is not subject to this  
6 law pursuant to the provisions of subdivision a of this section or  
7 subparagraph k of paragraph 2 of subdivision e of section 26-403 of this  
8 code shall give written notice certified by such owner to the first  
9 tenant of that housing accommodation after such housing accommodation  
10 becomes exempt from the provisions of this law or the city rent and  
11 rehabilitation law. Such notice shall contain the last regulated rent,  
12 the reason that such housing accommodation is not subject to this law or  
13 the city rent and rehabilitation law, a calculation of how either the  
14 rental amount charged when there is no lease or the rental amount  
15 provided for in the lease has been derived so as to reach two thousand  
16 dollars or more per month or, for a housing accommodation with a legal  
17 regulated rent or maximum rent of two thousand five hundred dollars or  
18 more per month on or after the effective date of the rent act of 2011,  
19 and before the effective date of the rent act of 2015, which is or  
20 becomes vacant on or after such effective date, whether the next tenant  
21 in occupancy or any subsequent tenant in occupancy actually is charged  
22 or pays less than a legal regulated rent or maximum rent of two thousand  
23 five hundred dollars or more per month, or two thousand seven hundred  
24 dollars or more, per month, starting on January 1, 2016, and annually  
25 thereafter, the maximum legal regulated rent for this deregulation  
26 threshold, shall also be increased by the same percent as the most  
27 recent one year renewal adjustment, adopted by the New York city rent  
28 guidelines board pursuant to the rent stabilization law, a statement

1 that the last legal regulated rent or the maximum rent may be verified  
2 by the tenant by contacting the state division of housing and community  
3 renewal, or any successor thereto, and the address and telephone number  
4 of such agency, or any successor thereto. Such notice shall be sent by  
5 certified mail within thirty days after the tenancy commences or after  
6 the signing of the lease by both parties, whichever occurs first or  
7 shall be delivered to the tenant at the signing of the lease. In addi-  
8 tion, the owner shall send and certify to the tenant a copy of the  
9 registration statement for such housing accommodation filed with the  
10 state division of housing and community renewal indicating that such  
11 housing accommodation became exempt from the provisions of this law or  
12 the city rent and rehabilitation law, which form shall include the last  
13 regulated rent, and shall be sent to the tenant within thirty days after  
14 the tenancy commences or the filing of such registration, whichever  
15 occurs later.

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

20 (a-2) Provides that where the amount of rent charged to and paid by  
21 the tenant is less than the legal regulated rent for the housing accom-  
22 modation, the amount of rent for such housing accommodation which may be  
23 charged upon renewal or upon vacancy thereof, may, at the option of the  
24 owner, be based upon such previously established legal regulated rent,  
25 as adjusted by the most recent applicable guidelines increases and other  
26 increases authorized by law. [Where, subsequent to vacancy, such legal  
27 regulated rent, as adjusted by the most recent applicable guidelines  
28 increases and any other increases authorized by law is two thousand

1 dollars or more per month or, for any housing accommodation which is or  
2 becomes vacant on or after the effective date of the rent act of 2011,  
3 is two thousand five hundred dollars or more per month, such housing  
4 accommodation shall be excluded from the provisions of this act pursuant  
5 to paragraph thirteen of subdivision a of section five of this act] Such  
6 housing accommodation shall be excluded from the provisions of this act  
7 pursuant to paragraph thirteen of subdivision a of section five of this  
8 act when subsequent to vacancy: (i) such legal regulated rent is two  
9 thousand five hundred dollars per month, or more, for any housing accom-  
10 modation that is, or becomes, vacant after the effective date of the  
11 rent act of 2011 but prior to the effective date of the rent act of 2015  
12 or (ii) such legal regulated rent is two thousand seven hundred dollars  
13 per month or more for any housing accommodation that is or becomes  
14 vacant on or after the rent act of 2015; starting on January 1, 2016,  
15 and annually thereafter, the maximum legal regulated rent for this  
16 deregulation threshold, shall also be increased by the same percent as  
17 the most recent one year renewal adjustment, adopted by the applicable  
18 rent guidelines board pursuant to the rent stabilization law.

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

22 (14) provides that where the amount of rent charged to and paid by the  
23 tenant is less than the legal regulated rent for the housing accommo-  
24 dation, the amount of rent for such housing accommodation which may be  
25 charged upon renewal or upon vacancy thereof, may, at the option of the  
26 owner, be based upon such previously established legal regulated rent,  
27 as adjusted by the most recent applicable guidelines increases and any  
28 other increases authorized by law. [Where, subsequent to vacancy, such

1 legal regulated rent, as adjusted by the most recent applicable guide-  
2 lines increases and any other increases authorized by law is two thou-  
3 sand dollars or more per month or, for any housing accommodation which  
4 is or becomes vacant on or after the effective date of the rent act of  
5 2011, is two thousand five hundred dollars or more per month, such hous-  
6 ing accommodation shall be excluded from the provisions of this law  
7 pursuant to section 26-504.2 of this chapter] Such housing accommodation  
8 shall be excluded from the provisions of this code pursuant to section  
9 26-504.2 of this chapter when, subsequent to vacancy: (i) such legal  
10 regulated rent prior to vacancy is two thousand five hundred dollars per  
11 month, or more, for any housing accommodation that is or becomes vacant  
12 after the effective date of the rent act of 2011 but prior to the effec-  
13 tive date of the rent act of 2015 or (ii) such legal regulated rent is  
14 two thousand seven hundred dollars per month or more, provided, however  
15 that on January 1, 2016, and annually thereafter, the maximum legal  
16 regulated rent for this deregulation threshold shall be adjusted by the  
17 same percentage as the most recent one year renewal adjustment as  
18 adjusted by the relevant rent guidelines board, for any housing accommo-  
19 dation that is or becomes vacant on or after the rent act of 2015.

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

24 3. Deregulation rent threshold means two thousand dollars for  
25 proceedings commenced before July first, two thousand eleven. For  
26 proceedings commenced on or after July first, two thousand eleven, the  
27 deregulation rent threshold means two thousand five hundred dollars.  
28 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 1, 2016, and annually there-  
3 after, the maximum legal regulated rent for this deregulation threshold  
4 shall be adjusted by the same percentage as the most recent one year  
5 renewal adjustment adopted by the rent guidelines board.

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

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

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

23 3. Deregulation rent threshold means two thousand dollars for  
24 proceedings commenced before July first, two thousand eleven. For  
25 proceedings commenced on or after July first, two thousand eleven, the  
26 deregulation rent threshold means two thousand five hundred dollars.  
27 For proceedings commenced on or after July first, two thousand fifteen,  
28 the deregulation rent threshold means two thousand seven hundred

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

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

8 3. Deregulation rent threshold means two thousand dollars for  
9 proceedings commenced before July first, two thousand eleven. For  
10 proceedings commenced on or after July first, two thousand eleven, the  
11 deregulation rent threshold means two thousand five hundred dollars.  
12 For proceedings commenced on or after July first, two thousand fifteen,  
13 the deregulation rent threshold means two thousand seven hundred  
14 dollars, provided, however, that on January first, two thousand sixteen,  
15 and annually thereafter, such deregulation rent threshold shall be  
16 adjusted by the same percentage as the most recent one year renewal  
17 adjustment adopted by the relevant guidelines board.

18 § 16-a. Paragraph 5-a of subdivision c of section 26-511 of the admin-  
19 istrative code of the city of New York, as amended by section 7 of part  
20 B of chapter 97 of the laws of 2011, is amended to read as follows:

21 (5-a) provides that, notwithstanding any provision of this chapter,  
22 the legal regulated rent for any vacancy lease entered into after the  
23 effective date of this paragraph shall be as hereinafter provided in  
24 this paragraph. The previous legal regulated rent for such housing  
25 accommodation shall be increased by the following: (i) if the vacancy  
26 lease is for a term of two years, twenty percent of the previous legal  
27 regulated rent; or (ii) if the vacancy lease is for a term of one year  
28 the increase shall be twenty percent of the previous legal regulated

1 rent less an amount equal to the difference between (a) the two year  
2 renewal lease guideline promulgated by the guidelines board of the city  
3 of New York applied to the previous legal regulated rent and (b) the one  
4 year renewal lease guideline promulgated by the guidelines board of the  
5 city of New York applied to the previous legal regulated rent. However,  
6 where the amount charged and paid by the prior tenant pursuant to para-  
7 graph fourteen of this subdivision, was less than the legal regulated  
8 rent, such increase to the legal regulated rent shall not exceed: five  
9 percent of the previous legal regulated rent if the last vacancy lease  
10 commenced less than two years ago; ten percent of the previous legal  
11 regulated rent if the last vacancy lease commenced less than three years  
12 ago; fifteen percent of the previous legal regulated rent if the last  
13 vacancy lease commenced less than four years ago; twenty percent of the  
14 previous legal regulated rent if the last vacancy lease commenced four  
15 or more years ago. In addition, if the legal regulated rent was not  
16 increased with respect to such housing accommodation by a permanent  
17 vacancy allowance within eight years prior to a vacancy lease executed  
18 on or after the effective date of this paragraph, the legal regulated  
19 rent may be further increased by an amount equal to the product result-  
20 ing from multiplying such previous legal regulated rent by six-tenths of  
21 one percent and further multiplying the amount of rent increase result-  
22 ing therefrom by the greater of (A) the number of years since the impo-  
23 sition of the last permanent vacancy allowance, or (B) if the rent was  
24 not increased by a permanent vacancy allowance since the housing accom-  
25 modation became subject to this chapter, the number of years that such  
26 housing accommodation has been subject to this chapter. Provided that if  
27 the previous legal regulated rent was less than three hundred dollars  
28 the total increase shall be as calculated above plus one hundred dollars

1 per month. Provided, further, that if the previous legal regulated rent  
2 was at least three hundred dollars and no more than five hundred dollars  
3 in no event shall the total increase pursuant to this paragraph be less  
4 than one hundred dollars per month. Such increase shall be in lieu of  
5 any allowance authorized for the one or two year renewal component ther-  
6 eof, but shall be in addition to any other increases authorized pursuant  
7 to this chapter including an adjustment based upon a major capital  
8 improvement, or a substantial modification or increase of dwelling space  
9 or services, or installation of new equipment or improvements or new  
10 furniture or furnishings provided in or to the housing accommodation  
11 pursuant to this section. The increase authorized in this paragraph may  
12 not be implemented more than one time in any calendar year, notwith-  
13 standing the number of vacancy leases entered into in such year.

14 § 16-b. Subdivision (a-1) of section 10 of section 4 of chapter 576 of  
15 the laws of 1974 amending the emergency housing rent control law relat-  
16 ing to the control of and stabilization of rent in certain cases, as  
17 amended by section 8 of part B of chapter 97 of the laws of 2011, is  
18 amended to read as follows:

19 (a-1) provides that, notwithstanding any provision of this act, the  
20 legal regulated rent for any vacancy lease entered into after the effec-  
21 tive date of this subdivision shall be as hereinafter set forth. The  
22 previous legal regulated rent for such housing accommodation shall be  
23 increased by the following: (i) if the vacancy lease is for a term of  
24 two years, twenty percent of the previous legal regulated rent; or (ii)  
25 if the vacancy lease is for a term of one year the increase shall be  
26 twenty percent of the previous legal regulated rent less an amount equal  
27 to the difference between (a) the two year renewal lease guideline  
28 promulgated by the guidelines board of the county in which the housing

1 accommodation is located applied to the previous legal regulated rent  
2 and (b) the one year renewal lease guideline promulgated by the guide-  
3 lines board of the county in which the housing accommodation is located  
4 applied to the previous legal regulated rent. However, where the amount  
5 charged and paid by the prior tenant pursuant to paragraph fourteen of  
6 this subdivision, was less than the legal regulated rent, such increase  
7 to the legal regulated rent shall not exceed: five percent of the  
8 previous legal regulated rent if the last vacancy lease commenced less  
9 than two years ago; ten percent of the previous legal regulated rent if  
10 the last vacancy commenced less than three years ago; fifteen percent of  
11 the previous legal regulated rent if the last vacancy lease commenced  
12 less than four years ago; twenty percent of the previous legal regulated  
13 rent if the last vacancy lease commenced four or more years ago. In  
14 addition, if the legal regulated rent was not increased with respect to  
15 such housing accommodation by a permanent vacancy allowance within eight  
16 years prior to a vacancy lease executed on or after the effective date  
17 of this subdivision, the legal regulated rent may be further increased  
18 by an amount equal to the product resulting from multiplying such previ-  
19 ous legal regulated rent by six-tenths of one percent and further multi-  
20 plying the amount of rent increase resulting therefrom by the greater of  
21 (A) the number of years since the imposition of the last permanent  
22 vacancy allowance, or (B) if the rent was not increased by a permanent  
23 vacancy allowance since the housing accommodation became subject to this  
24 act, the number of years that such housing accommodation has been  
25 subject to this act. Provided that if the previous legal regulated rent  
26 was less than three hundred dollars the total increase shall be as  
27 calculated above plus one hundred dollars per month. Provided, further,  
28 that if the previous legal regulated rent was at least three hundred

1 dollars and no more than five hundred dollars in no event shall the  
2 total increase pursuant to this subdivision be less than one hundred  
3 dollars per month. Such increase shall be in lieu of any allowance  
4 authorized for the one or two year renewal component thereof, but shall  
5 be in addition to any other increases authorized pursuant to this act  
6 including an adjustment based upon a major capital improvement, or a  
7 substantial modification or increase of dwelling space or services, or  
8 installation of new equipment or improvements or new furniture or  
9 furnishings provided in or to the housing accommodation pursuant to  
10 section six of this act. The increase authorized in this subdivision  
11 may not be implemented more than one time in any calendar year, notwith-  
12 standing the number of vacancy leases entered into in such year.

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

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

20 § 13. This act shall take effect immediately; provided, however, that  
21 sections two through eleven of this act shall take effect July 1, 2011  
22 and shall first apply to school district budgets and the budget adoption  
23 process for the 2012-13 school year; and shall continue to apply to  
24 school district budgets and the budget adoption process for any school  
25 year beginning in any calendar year during which this act is in effect;  
26 provided further, that if section 26 of part A of chapter 58 of the laws  
27 of 2011 shall not have taken effect on or before such date then section  
28 ten of this act shall take effect on the same date and in the same

1 manner as such chapter of the laws of 2011, takes effect; provided  
2 further, that section one of this act shall first apply to the levy of  
3 taxes by local governments for the fiscal year that begins in 2012 and  
4 shall continue to apply to the levy of taxes by local governments for  
5 any fiscal year beginning in any calendar year during which this act is  
6 in effect; provided, further, that this act shall remain in full force  
7 and effect at a minimum until and including June 15, [2016] 2020 and  
8 shall remain in effect thereafter only so long as the public emergency  
9 requiring the regulation and control of residential rents and evictions  
10 and all such laws providing for such regulation and control continue as  
11 provided in subdivision 3 of section 1 of the local emergency rent  
12 control act, sections 26-501, 26-502 and 26-520 of the administrative  
13 code of the city of New York, section 17 of chapter 576 of the laws of  
14 1974 and subdivision 2 of section 1 of chapter 274 of the laws of 1946  
15 constituting the emergency housing rent control law, and section 10 of  
16 chapter 555 of the laws of 1982, amending the general business law and  
17 the administrative code of the city of New York relating to conversions  
18 of residential property to cooperative or condominium ownership in the  
19 city of New York as such laws are continued by chapter 93 of the laws of  
20 2011 and as such sections are amended from time to time.

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

24 Any city to which the multiple dwelling law is applicable, acting  
25 through its local legislative body or other governing agency, is hereby  
26 authorized and empowered, to and including January first, two thousand  
27 [fifteen] nineteen, to adopt and amend local laws or ordinances provid-  
28 ing that any increase in assessed valuation of real property shall be

1 exempt from taxation for local purposes, as provided herein, to the  
2 extent such increase results from:

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

6 Such conversion, alterations or improvements shall be completed within  
7 thirty months after the date on which same shall be started except that  
8 such thirty month limitation shall not apply to conversions of residen-  
9 tial units which are registered with the loft board in accordance with  
10 article seven-C of the multiple dwelling law pursuant to subparagraph  
11 one of this paragraph. Notwithstanding the foregoing, a sixty month  
12 period for completion shall be available for alterations or improvements  
13 undertaken by a housing development fund company organized pursuant to  
14 article eleven of the private housing finance law, which are carried out  
15 with the substantial assistance of grants, loans or subsidies from any  
16 federal, state or local governmental agency or instrumentality or which  
17 are carried out in a property transferred from such city if alterations  
18 and improvements are completed within seven years after the date of  
19 transfer. In addition, the local housing agency is hereby empowered to  
20 grant an extension of the period of completion for any project carried  
21 out with the substantial assistance of grants, loans or subsidies from  
22 any federal, state or local governmental agency or instrumentality, if  
23 such alterations or improvements are completed within sixty months from  
24 commencement of construction. Provided, further, that such conversion,  
25 alterations or improvements shall in any event be completed prior to  
26 June thirtieth, two thousand [fifteen] nineteen. Exemption for conver-  
27 sions, alterations or improvements pursuant to subparagraph one, two,  
28 three or four of this paragraph shall continue for a period not to

1 exceed fourteen years and begin no sooner than the first quarterly tax  
2 bill immediately following the completion of such conversion, alter-  
3 ations or improvements. Exemption for alterations or improvements pursu-  
4 ant to this subparagraph or subparagraph five of this paragraph shall  
5 continue for a period not to exceed thirty-four years and shall begin no  
6 sooner than the first quarterly tax bill immediately following the  
7 completion of such alterations or improvements. Such exemption shall be  
8 equal to the increase in the valuation which is subject to exemption in  
9 full or proportionally under this subdivision for ten or thirty years,  
10 whichever is applicable. After such period of time, the amount of such  
11 exempted assessed valuation of such improvements shall be reduced by  
12 twenty percent in each succeeding year until the assessed value of the  
13 improvements are fully taxable. Provided, however, exemption for any  
14 conversion, alterations or improvements which are aided by a loan or  
15 grant under article eight, eight-A, eleven, twelve, fifteen or twenty-  
16 two of the private housing finance law, section six hundred ninety-six-a  
17 or section ninety-nine-h of the general municipal law, or section three  
18 hundred twelve of the housing act of nineteen hundred sixty-four (42  
19 U.S.C.A. 1452b), or the Cranston-Gonzalez national affordable housing  
20 act (42 U.S.C.A. 12701 et. seq.), or started after July first, nineteen  
21 hundred eighty-three by a housing development fund company organized  
22 pursuant to article eleven of the private housing finance law which are  
23 carried out with the substantial assistance of grants, loans or subsi-  
24 dies from any federal, state or local governmental agency or instrumen-  
25 tality or which are carried out in a property transferred from any city  
26 and where alterations and improvements are completed within seven years  
27 after the date of transfer may commence at the beginning of any tax  
28 quarter subsequent to the start of such conversion, alterations or

1 improvements and prior to the completion of such conversion, alterations  
2 or improvements.

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

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

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

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

1 would otherwise qualify as interim multiple dwellings or for coverage  
2 pursuant to this article.]

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

25 § 22-a. Paragraph (vi) of subdivision 1 of section 284 of the multiple  
26 dwelling law, as amended by chapter 4 of the laws of 2013, is amended to  
27 read as follows:

1 (vi) Notwithstanding the provisions of paragraphs (i) through (v) of  
2 this subdivision the owner of an interim multiple dwelling made subject  
3 to this article by subdivision five of section two hundred eighty-one of  
4 this article (A) shall file an alteration application [within nine  
5 months from the effective date of the chapter of the laws of two thou-  
6 sand ten which amended this subparagraph] on or before March twenty-  
7 first, two thousand eleven, or, for units that became subject to this  
8 article pursuant to [the] chapter four of the laws of two thousand thir-  
9 teen [which amended this paragraph, within nine months of the promulga-  
10 tion of all necessary rules and regulations pursuant to section two  
11 hundred eighty-two-a of this article] on or before June eleventh, two  
12 thousand fourteen, or, for units in an interim multiple dwelling that  
13 were listed on an application for coverage or registration filed with  
14 the loft board pursuant to this article or in a court pleading after  
15 March eleventh, two thousand fourteen, within nine months of either the  
16 date of the initial application for coverage or the date of the loft  
17 board's issuance of an interim multiple dwelling number or the date of  
18 the service of the pleading, whichever is earlier, and (B) shall take  
19 all reasonable and necessary action to obtain an approved alteration  
20 permit [within twelve months from such effective date] on or before June  
21 twenty-first, two thousand eleven, or, for units that became subject to  
22 this article pursuant to [the] chapter four of the laws of two thousand  
23 thirteen [which amended this paragraph, within twelve months of the  
24 promulgation of all necessary rules and regulations pursuant to section  
25 two hundred eighty-two-a of this article] on or before September elev-  
26 enth, two thousand fourteen, or, for units in an interim multiple dwell-  
27 ing that were listed on an application for coverage or registration  
28 filed with the loft board pursuant to this article or in a court plead-

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

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

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

19 § 24. Paragraph 2 of subdivision c of section 26-516 of the adminis-  
20 trative code of the city of New York, as amended by section 2 of chapter  
21 480 of the laws of 2009, is amended to read as follows:

22 (2) to have harassed a tenant to obtain vacancy of his or her housing  
23 accommodation, the commissioner may impose by administrative order after  
24 hearing, a civil penalty for any such violation. Such penalty shall be  
25 [in the amount of two thousand dollars for a first such offense and up  
26 to ten] at minimum in the amount of two thousand but not to exceed three  
27 thousand dollars for the first such offense, and at a minimum in the  
28 amount of ten thousand but not to exceed eleven thousand dollars for

1 each subsequent offense or for a violation consisting of conduct  
2 directed at the tenants of more than one housing accommodation.

3 § 25. Subparagraph (a) of paragraph 2 of subdivision b of section  
4 26-413 of the administrative code of the city of New York, as amended by  
5 section 3 of chapter 480 of the laws of 2009, is amended to read as  
6 follows:

7 (a) Impose by administrative order after hearing, a civil penalty for  
8 any violation of said section and bring an action to recover same in any  
9 court of competent jurisdiction. Such penalty in the case of a violation  
10 of subdivision d of such section shall be [in the amount of two thousand  
11 dollars for the first offense and ten] at minimum in the amount of two  
12 thousand but not to exceed three thousand dollars for the first such  
13 offense, and at minimum in the amount of ten thousand but not to exceed  
14 eleven thousand dollars for each subsequent offense or for a violation  
15 consisting of conduct directed at the tenants of more than one housing  
16 accommodation; and in the case of any other violation of such section  
17 [in the amount of one thousand dollars for the first such offense and  
18 two] at minimum in the amount of one thousand but not to exceed two  
19 thousand dollars for the first such offense, and at minimum in the  
20 amount of two thousand but not to exceed three thousand dollars for each  
21 subsequent offense. Such order by the city rent agency shall be deemed a  
22 final determination for the purposes of judicial review as provided in  
23 section 26-411 of this chapter. Such action shall be brought on behalf  
24 of the city and any amount recovered shall be paid into the city treas-  
25 ury. Such right of action may be released, compromised or adjusted by  
26 the city rent agency at any time subsequent to the issuance of such  
27 administrative order.

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

5 (a) Impose by administrative order after hearing, a civil penalty for  
6 any violation of said section and bring an action to recover same in any  
7 court of competent jurisdiction. Such penalty in the case of a violation  
8 of subdivision d of such section shall be [in the amount of two thousand  
9 dollars for a first such offense and ten] at minimum in the amount of  
10 two thousand but not to exceed three thousand dollars for the first such  
11 offense, and at minimum in the amount of ten thousand but not to exceed  
12 eleven thousand dollars for each subsequent offense or for a violation  
13 consisting of conduct directed at the tenants of more than one housing  
14 accommodation; and in the case of any other violation of such section  
15 [in the amount of one thousand dollars for the first such offense and  
16 two] at minimum in the amount of one thousand but not to exceed two  
17 thousand dollars for the first such offense, and at minimum in the  
18 amount of two thousand but not to exceed three thousand dollars for each  
19 subsequent offense. Such order by the city rent agency shall be deemed a  
20 final determination for the purposes of judicial review as provided in  
21 section 26-411 of this chapter. Such action shall be brought on behalf  
22 of the city and any amount recovered shall be paid into the city treas-  
23 ury. Such right of action may be released, compromised or adjusted by  
24 the city rent agency at any time subsequent to the issuance of such  
25 administrative order.

26 § 27. Clauses (i) and (ii) of paragraph 3 of subdivision a of section  
27 12 of section 4 of chapter 576 of the laws of 1974 constituting the  
28 emergency tenant protection act of nineteen seventy-four, as amended by

1 section 5 of chapter 480 of the laws of 2009, are amended to read as  
2 follows:

3 (i) to have violated an order of the division the commissioner may  
4 impose by administrative order after hearing, a civil penalty [in the  
5 amount of one thousand dollars for the first such offense and two] at  
6 minimum in the amount of one thousand but not to exceed two thousand  
7 dollars for the first such offense, and at minimum in the amount of two  
8 thousand but not to exceed three thousand thousand dollars for each subsequent  
9 offense; or (ii) to have harassed a tenant to obtain vacancy of his  
10 housing accommodation, the commissioner may impose by administrative  
11 order after hearing, a civil penalty for any such violation. Such penal-  
12 ty shall be [in the amount of two thousand dollars for the first such  
13 offense and ten] at minimum in the amount of two thousand but not to  
14 exceed three thousand dollars for the first such offense, and at minimum  
15 in the amount of ten thousand but not to exceed eleven thousand thousand dollars  
16 for each subsequent offense or for a violation consisting of conduct  
17 directed at the tenants of more than one housing accommodation.

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

22 (ii) to have harassed a tenant to obtain vacancy of his housing accom-  
23 modation, the commissioner may impose by administrative order after  
24 hearing, a civil penalty for any such violation. Such penalty shall be  
25 [in the amount of two thousand dollars for the first such offense and  
26 ten] at minimum in the amount of two thousand but not to exceed three  
27 thousand dollars for the first such offense, and at minimum in the  
28 amount of ten thousand but not to exceed eleven thousand thousand dollars for

1 each subsequent offense or for a violation consisting of conduct  
2 directed at the tenants of more than one housing accommodation.

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

6 (6) provides criteria whereby the commissioner may act upon applica-  
7 tions by owners for increases in excess of the level of fair rent  
8 increase established under this law provided, however, that such crite-  
9 ria shall provide (a) as to hardship applications, for a finding that  
10 the level of fair rent increase is not sufficient to enable the owner to  
11 maintain approximately the same average annual net income (which shall  
12 be computed without regard to debt service, financing costs or manage-  
13 ment fees) for the three year period ending on or within six months of  
14 the date of an application pursuant to such criteria as compared with  
15 annual net income, which prevailed on the average over the period nine-  
16 teen hundred sixty-eight through nineteen hundred seventy, or for the  
17 first three years of operation if the building was completed since nine-  
18 teen hundred sixty-eight or for the first three fiscal years after a  
19 transfer of title to a new owner provided the new owner can establish to  
20 the satisfaction of the commissioner that he or she acquired title to  
21 the building as a result of a bona fide sale of the entire building and  
22 that the new owner is unable to obtain requisite records for the fiscal  
23 years nineteen hundred sixty-eight through nineteen hundred seventy  
24 despite diligent efforts to obtain same from predecessors in title and  
25 further provided that the new owner can provide financial data covering  
26 a minimum of six years under his or her continuous and uninterrupted  
27 operation of the building to meet the three year to three year compar-  
28 ative test periods herein provided; and (b) as to completed building-

1 wide major capital improvements, for a finding that such improvements  
2 are deemed depreciable under the Internal Revenue Code and that the cost  
3 is to be amortized over [a seven-year] an eight-year period for a build-  
4 ing with thirty-five or fewer housing accommodations, or a nine-year  
5 period for a building with more than thirty-five housing accommodations,  
6 for any determination issued by the division of housing and community  
7 renewal after the effective date of the rent act of 2015, based upon  
8 cash purchase price exclusive of interest or service charges. Notwith-  
9 standing anything to the contrary contained herein, no hardship increase  
10 granted pursuant to this paragraph shall, when added to the annual gross  
11 rents, as determined by the commissioner, exceed the sum of, (i) the  
12 annual operating expenses, (ii) an allowance for management services as  
13 determined by the commissioner, (iii) actual annual mortgage debt  
14 service (interest and amortization) on its indebtedness to a lending  
15 institution, an insurance company, a retirement fund or welfare fund  
16 which is operated under the supervision of the banking or insurance laws  
17 of the state of New York or the United States, and (iv) eight and one-  
18 half percent of that portion of the fair market value of the property  
19 which exceeds the unpaid principal amount of the mortgage indebtedness  
20 referred to in subparagraph (iii) of this paragraph. Fair market value  
21 for the purposes of this paragraph shall be six times the annual gross  
22 rent. The collection of any increase in the stabilized rent for any  
23 apartment pursuant to this paragraph shall not exceed six percent in any  
24 year from the effective date of the order granting the increase over the  
25 rent set forth in the schedule of gross rents, with collectability of  
26 any dollar excess above said sum to be spread forward in similar incre-  
27 ments and added to the stabilized rent as established or set in future  
28 years;

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

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

14 § 31. Subparagraph (g) of paragraph 1 of subdivision g of section  
15 26-405 of the administrative code of the city of New York, as amended by  
16 chapter 749 of the laws of 1990, is amended to read as follows:

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

25 § 32. Subparagraph 7 of the second undesignated paragraph of paragraph  
26 (a) of subdivision 4 of section 4 of chapter 274 of the laws of 1946,  
27 constituting the emergency housing rent control law, as amended by

1 section 25 of part B of chapter 97 of the laws of 2011, is amended to  
2 read as follows:

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

10 § 33. Subparagraph (A) of paragraph 7 of subdivision (ee) of section  
11 1115 of the tax law, as amended by section 1 of subpart A of part GG of  
12 chapter 59 of the laws of 2014, is amended to read as follows:

13 (A) "Tenant" means a person who, as lessee, enters into a space lease  
14 with a landlord for a term of ten years or more commencing on or after  
15 September first, two thousand five, but not later than, in the case of a  
16 space lease with respect to leased premises located in eligible areas as  
17 defined in clause (i) of subparagraph (D) of this paragraph, September  
18 first, two thousand [fifteen] seventeen and, in the case of a space  
19 lease with respect to leased premises located in eligible areas as  
20 defined in clause (ii) of subparagraph (D) of this paragraph not later  
21 than September first, two thousand [seventeen] nineteen, of premises for  
22 use as commercial office space in buildings located or to be located in  
23 the eligible areas. A person who currently occupies premises for use as  
24 commercial office space under an existing lease in a building in the  
25 eligible areas shall not be eligible for exemption under this subdivi-  
26 sion unless such existing lease, in the case of a space lease with  
27 respect to leased premises located in eligible areas as defined in  
28 clause (i) of subparagraph (D) of this paragraph expires according to

1 its terms before September first, two thousand [fifteen] seventeen or  
2 such existing lease, in the case of a space lease with respect to leased  
3 premises located in eligible areas as defined in clause (ii) of subpara-  
4 graph (D) of this paragraph and such person enters into a space lease,  
5 for a term of ten years or more commencing on or after September first,  
6 two thousand five, of premises for use as commercial office space in a  
7 building located or to be located in the eligible areas, provided that  
8 such space lease with respect to leased premises located in eligible  
9 areas as defined in clause (i) of subparagraph (D) of this paragraph  
10 commences no later than September first, two thousand [fifteen] seven-  
11 teen, and provided that such space lease with respect to leased premises  
12 located in eligible areas as defined in clause (ii) of subparagraph (D)  
13 of this paragraph commences no later than September first, two thousand  
14 [seventeen] nineteen and provided, further, that such space lease shall  
15 expire no earlier than ten years after the expiration of the original  
16 lease.

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

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

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

4 (b) No eligible business shall be authorized to receive a credit under  
5 any local law enacted pursuant to this article until the premises with  
6 respect to which it is claiming the credit meet the requirements in the  
7 definition of eligible premises and until it has obtained a certifi-  
8 cation of eligibility from the mayor of such city or an agency desig-  
9 nated by such mayor, and an annual certification from such mayor or an  
10 agency designated by such mayor as to the number of eligible aggregate  
11 employment shares maintained by such eligible business that may qualify  
12 for obtaining a tax credit for the eligible business' taxable year. Any  
13 written documentation submitted to such mayor or such agency or agencies  
14 in order to obtain any such certification shall be deemed a written  
15 instrument for purposes of section 175.00 of the penal law. Such local  
16 law may provide for application fees to be determined by such mayor or  
17 such agency or agencies. No such certification of eligibility shall be  
18 issued under any local law enacted pursuant to this article to an eligi-  
19 ble business on or after July first, two thousand [fifteen] seventeen  
20 unless:

21 (1) prior to such date such business has purchased, leased or entered  
22 into a contract to purchase or lease particular premises or a parcel on  
23 which will be constructed such premises or already owned such premises  
24 or parcel;

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

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

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

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

13 (b) No eligible business or special eligible business shall be author-  
14 ized to receive a credit against tax under any local law enacted pursu-  
15 ant to this article until the premises with respect to which it is  
16 claiming the credit meet the requirements in the definition of eligible  
17 premises and until it has obtained a certification of eligibility from  
18 the mayor of such city or any agency designated by such mayor, and an  
19 annual certification from such mayor or an agency designated by such  
20 mayor as to the number of eligible aggregate employment shares main-  
21 tained by such eligible business or such special eligible business that  
22 may qualify for obtaining a tax credit for the eligible business' taxa-  
23 ble year. No special eligible business shall be authorized to receive a  
24 credit against tax under the provisions of this article unless the  
25 number of relocated employee base shares calculated pursuant to subdivi-  
26 sion (o) of section twenty-five-dd of this article is equal to or great-  
27 er than the lesser of twenty-five percent of the number of New York city  
28 base shares calculated pursuant to subdivision (p) of such section and

1 two hundred fifty employment shares. Any written documentation submitted  
2 to such mayor or such agency or agencies in order to obtain any such  
3 certification shall be deemed a written instrument for purposes of  
4 section 175.00 of the penal law. Such local law may provide for applica-  
5 tion fees to be determined by such mayor or such agency or agencies. No  
6 certification of eligibility shall be issued under any local law enacted  
7 pursuant to this article to an eligible business on or after July first,  
8 two thousand [fifteen] seventeen unless:

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

12 (2) prior to such date improvements have been commenced on such prem-  
13 ises or parcel, which improvements will meet the requirements of subdivi-  
14 sion (e) of section twenty-five-dd of this article relating to expend-  
15 itures for improvements;

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

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

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

1 (b) No eligible business shall be authorized to receive a credit  
2 against tax or a reduction in base rent subject to tax under the  
3 provisions of this chapter, and of title eleven of the code as described  
4 in subdivision (a) of this section, until the premises with respect to  
5 which it is claiming the credit meet the requirements in the definition  
6 of eligible premises and until it has obtained a certification of eligi-  
7 bility from the mayor or an agency designated by the mayor, and an annu-  
8 al certification from the mayor or an agency designated by the mayor as  
9 to the number of eligible aggregate employment shares maintained by such  
10 eligible business that may qualify for obtaining a tax credit for the  
11 eligible business' taxable year. Any written documentation submitted to  
12 the mayor or such agency or agencies in order to obtain any such certif-  
13 ication shall be deemed a written instrument for purposes of section  
14 175.00 of the penal law. Application fees for such certifications shall  
15 be determined by the mayor or such agency or agencies. No certification  
16 of eligibility shall be issued to an eligible business on or after July  
17 first, two thousand [fifteen] seventeen unless:

18 (1) prior to such date such business has purchased, leased or entered  
19 into a contract to purchase or lease particular premises or a parcel on  
20 which will be constructed such premises or already owned such premises  
21 or parcel;

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

26 (3) prior to such date such business submits a preliminary application  
27 for a certification of eligibility to such mayor or such agency or agen-

1 cies with respect to a proposed relocation to such particular premises;  
2 and

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

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

11 (b) No eligible business or special eligible business shall be author-  
12 ized to receive a credit against tax under the provisions of this chap-  
13 ter, and of title eleven of the code as described in subdivision (a) of  
14 this section, until the premises with respect to which it is claiming  
15 the credit meet the requirements in the definition of eligible premises  
16 and until it has obtained a certification of eligibility from the mayor  
17 or an agency designated by the mayor, and an annual certification from  
18 the mayor or an agency designated by the mayor as to the number of  
19 eligible aggregate employment shares maintained by such eligible busi-  
20 ness or special eligible business that may qualify for obtaining a tax  
21 credit for the eligible business' taxable year. No special eligible  
22 business shall be authorized to receive a credit against tax under the  
23 provisions of this chapter and of title eleven of the code unless the  
24 number of relocated employee base shares calculated pursuant to subdivi-  
25 sion (o) of section 22-623 of this chapter is equal to or greater than  
26 the lesser of twenty-five percent of the number of New York city base  
27 shares calculated pursuant to subdivision (p) of such section 22-623,  
28 and two hundred fifty employment shares. Any written documentation

1 submitted to the mayor or such agency or agencies in order to obtain any  
2 such certification shall be deemed a written instrument for purposes of  
3 section 175.00 of the penal law. Application fees for such certifi-  
4 cations shall be determined by the mayor or such agency or agencies. No  
5 certification of eligibility shall be issued to an eligible business on  
6 or after July first, two thousand [fifteen] seventeen unless:

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

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

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

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

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

25 (1) non-residential premises that are wholly contained in property  
26 that is eligible to obtain benefits under title two-D or two-F of arti-  
27 cle four of the real property tax law, or would be eligible to receive  
28 benefits under such article except that such property is exempt from

1 real property taxation and the requirements of paragraph (b) of subdivi-  
2 sion seven of section four hundred eighty-nine-dddd of such title two-D,  
3 or the requirements of subparagraph (ii) of paragraph (b) of subdivision  
4 five of section four hundred eighty-nine-cccccc of such title two-F,  
5 whichever is applicable, have not been satisfied, provided that applica-  
6 tion for such benefits was made after May third, nineteen hundred eight-  
7 y-five and prior to July first, two thousand [fifteen] seventeen, that  
8 construction or renovation of such premises was described in such appli-  
9 cation, that such premises have been substantially improved by such  
10 construction or renovation so described, that the minimum required  
11 expenditure as defined in such title two-D or two-F, whichever is appli-  
12 cable, has been made, and that such real property is located in an  
13 eligible area; or

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

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

1 conveyance of title to such property to such agency, and that such real  
2 property is located in an eligible area; or

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

6 (5) non-residential premises that are wholly contained in real proper-  
7 ty owned by such city or the New York state urban development corpo-  
8 ration, or a subsidiary thereof, a lease for which was approved in  
9 accordance with the applicable provisions of the charter of such city or  
10 by the board of directors of such corporation, and such approval was  
11 obtained after October thirty-first, two thousand and prior to July  
12 first, two thousand [fifteen] seventeen, provided, however, that such  
13 premises were constructed or renovated subsequent to such approval, that  
14 expenditures have been made subsequent to such approval for improvements  
15 to such real property (by construction or renovation) in excess of ten  
16 per centum of the value at which such real property was assessed for tax  
17 purposes for the tax year in which such improvements commenced, that  
18 such expenditures have been made within thirty-six months after the  
19 effective date of such lease, and that such real property is located in  
20 an eligible area; or

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

24 (2) No eligible energy user, qualified eligible energy user, on-site  
25 cogenerator, or clean on-site cogenerator shall receive a rebate pursu-  
26 ant to this article until it has obtained a certification from the  
27 appropriate city agency in accordance with a local law enacted pursuant  
28 to this section. No such certification for a qualified eligible energy

1 user shall be issued on or after November first, two thousand. No such  
2 certification of any other eligible energy user, on-site cogenerator, or  
3 clean on-site cogenerator shall be issued on or after July first, two  
4 thousand [fifteen] seventeen.

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

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

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

4 (2) has obtained approval after the thirtieth day of June, nineteen  
5 hundred ninety-five and before the first day of July, two thousand  
6 [fifteen] seventeen, for financing by an industrial development agency  
7 established pursuant to article eighteen-A of the general municipal law,  
8 provided that such financing has been used in whole or in part to  
9 substantially improve such building or structure by construction or  
10 renovation, that expenditures have been made for improvements to such  
11 real property in excess of twenty per centum of the value at which such  
12 real property was assessed for tax purposes for the tax year in which  
13 such improvements commenced, and that such expenditures have been made  
14 within thirty-six months after the earlier of (i) the issuance by such  
15 agency of bonds for such financing, or (ii) the conveyance of title to  
16 such building or structure to such agency; or

17 (3) is owned by the city of New York or the New York state urban  
18 development corporation, or a subsidiary corporation thereof, a lease  
19 for which was approved in accordance with the applicable provisions of  
20 the charter of such city or by the board of directors of such corpo-  
21 ration, as the case may be, and such approval was obtained after the  
22 thirtieth day of June, nineteen hundred ninety-five and before the first  
23 day of July, two thousand [fifteen] seventeen, provided that expendi-  
24 tures have been made for improvements to such real property in excess of  
25 twenty per centum of the value at which such real property was assessed  
26 for tax purposes for the tax year in which such improvements commenced,  
27 and that such expenditures have been made within thirty-six months after  
28 the effective date of such lease; or

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

4 (f) Application and certification. An owner or lessee of a building or  
5 structure located in an eligible revitalization area, or an agent of  
6 such owner or lessee, may apply to such department of small business  
7 services for certification that such building or structure is an eligi-  
8 ble building or targeted eligible building meeting the criteria of  
9 subdivision (a) or (q) of section twenty-five-aa of this article.  
10 Application for such certification must be filed after the thirtieth day  
11 of June, nineteen hundred ninety-five and before a building permit is  
12 issued for the construction or renovation required by such subdivisions  
13 and before the first day of July, two thousand [~~fifteen~~] seventeen,  
14 provided that no certification for a targeted eligible building shall be  
15 issued after October thirty-first, two thousand. Such application shall  
16 identify expenditures to be made that will affect eligibility under such  
17 subdivision (a) or (q). Upon completion of such expenditures, an appli-  
18 cant shall supplement such application to provide information (i) estab-  
19 lishing that the criteria of such subdivision (a) or (q) have been met;  
20 (ii) establishing a basis for determining the amount of special rebates,  
21 including a basis for an allocation of the special rebate among eligible  
22 revitalization area energy users purchasing or otherwise receiving ener-  
23 gy services from an eligible redistributor of energy or a qualified  
24 eligible redistributor of energy; and (iii) supporting an allocation of  
25 charges for energy services between eligible charges and other charges.  
26 Such department shall certify a building or structure as an eligible  
27 building or targeted eligible building after receipt and review of such  
28 information and upon a determination that such information establishes

1 that the building or structure qualifies as an eligible building or  
2 targeted eligible building. Such department shall mail such certifi-  
3 cation or notice thereof to the applicant upon issuance. Such certifi-  
4 cation shall remain in effect provided the eligible redistributor of  
5 energy or qualified eligible redistributor of energy reports any changes  
6 that materially affect the amount of the special rebates to which it is  
7 entitled or the amount of reduction required by subdivision (c) of this  
8 section in an energy services bill of an eligible revitalization area  
9 energy user and otherwise complies with the requirements of this arti-  
10 cle. Such department shall notify the private utility or public utility  
11 service required to make a special rebate to such redistributor of the  
12 amount of such special rebate established at the time of certification  
13 and any changes in such amount and any suspension or termination by such  
14 department of certification under this subdivision. Such department may  
15 require some or all of the information required as part of an applica-  
16 tion or other report be provided by a licensed engineer.

17 § 46. Paragraph 1 of subdivision (i) of section 22-601 of the adminis-  
18 trative code of the city of New York, as amended by section 8 of subpart  
19 E of part GG of chapter 59 of the laws of 2014, is amended to read as  
20 follows:

21 (1) Non-residential premises that are wholly contained in property  
22 that is eligible to obtain benefits under part four or part five of  
23 subchapter two of chapter two of title eleven of this code, or would be  
24 eligible to receive benefits under such chapter except that such proper-  
25 ty is exempt from real property taxation and the requirements of para-  
26 graph two of subdivision g of section 11-259 of this code, or the  
27 requirements of subparagraph (b) of paragraph two of subdivision e of  
28 section 11-270 of this code, whichever is applicable, have not been

1 satisfied, provided that application for such benefits was made after  
2 May third, nineteen hundred eighty-five and prior to July first, two  
3 thousand [fifteen] seventeen, that construction or renovation of such  
4 premises was described in such application, that such premises have been  
5 substantially improved by such construction or renovation so described,  
6 that the minimum required expenditure as defined in such part four or  
7 part five, whichever is applicable, has been made, and that such real  
8 property is located in an eligible area; or

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

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

27 § 48. Paragraph 5 of subdivision (i) of section 22-601 of the adminis-  
28 trative code of the city of New York, as amended by section 10 of

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

3 (5) non-residential premises that are wholly contained in real proper-  
4 ty owned by such city or the New York state urban development corpo-  
5 ration, or a subsidiary thereof, a lease for which was approved in  
6 accordance with the applicable provisions of the charter of such city or  
7 by the board of directors of such corporation, and such approval was  
8 obtained after October thirty-first, two thousand and prior to July  
9 first, two thousand [fifteen] seventeen, provided, however, that such  
10 premises were constructed or renovated subsequent to such approval, that  
11 expenditures have been made subsequent to such approval for improvements  
12 to such real property (by construction or renovation) in excess of ten  
13 per centum of the value at which such real property was assessed for tax  
14 purposes for the tax year in which such improvements commenced, that  
15 such expenditures have been made within thirty-six months after the  
16 effective date of such lease, and that such real property is located in  
17 an eligible area; or

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

22 (1) No eligible energy user, qualified eligible energy user, on-site  
23 cogenerator, clean on-site cogenerator or special eligible energy user  
24 shall receive a rebate pursuant to this chapter until it has obtained a  
25 certification as an eligible energy user, qualified eligible energy  
26 user, on-site cogenerator, clean on-site cogenerator or special eligible  
27 energy user, respectively, from the commissioner of small business  
28 services. No such certification for a qualified eligible energy user

1 shall be issued on or after July first, two thousand three. No such  
2 certification of any other eligible energy user, on-site cogenerator or  
3 clean on-site cogenerator shall be issued on or after July first, two  
4 thousand [fifteen] seventeen. The commissioner of small business  
5 services, after notice and hearing, may revoke a certification issued  
6 pursuant to this subdivision where it is found that eligibility criteria  
7 have not been met or that compliance with conditions for continued  
8 eligibility has not been maintained. The corporation counsel may main-  
9 tain a civil action to recover an amount equal to any benefits improper-  
10 ly obtained.

11 § 50. Subparagraph (b-2) of paragraph 2 of subdivision i of section  
12 11-704 of the administrative code of the city of New York, as amended by  
13 section 1 of subpart F of part GG of chapter 59 of the laws of 2014, is  
14 amended to read as follows:

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

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

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

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

1 9. "Eligibility period." The period commencing April first, nineteen  
2 hundred ninety-five and terminating March thirty-first, two thousand  
3 one, provided, however, that with respect to eligible premises defined  
4 in subparagraph (i) of paragraph (b) of subdivision ten of this section,  
5 the period commencing July first, two thousand and terminating June  
6 thirtieth, two thousand [sixteen] eighteen, and provided, further,  
7 however, that with respect to eligible premises defined in subparagraph  
8 (ii) of paragraph (b) or paragraph (c) of subdivision ten of this  
9 section, the period commencing July first, two thousand five and termi-  
10 nating June thirtieth, two thousand [sixteen] eighteen.

11 § 52. Subparagraph (iii) of paragraph (a) of subdivision 3 of section  
12 499-cc of the real property tax law, as amended by section 2 of subpart  
13 G of part GG of chapter 59 of the laws of 2014, is amended to read as  
14 follows:

15 (iii) With respect to the eligible premises defined in subparagraph  
16 (ii) of paragraph (b) or paragraph (c) of subdivision ten of section  
17 four hundred ninety-nine-aa of this title and for purposes of determin-  
18 ing whether the amount of expenditures required by subdivision one of  
19 this section have been satisfied, expenditures on improvements to the  
20 common areas of an eligible building shall be included only if work on  
21 such improvements commenced and the expenditures are made on or after  
22 July first, two thousand five and on or before December thirty-first,  
23 two thousand [sixteen] eighteen; provided, however, that expenditures on  
24 improvements to the common areas of an eligible building made prior to  
25 three years before the lease commencement date shall not be included.

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

1 5. "Benefit period." The period commencing with the first day of the  
2 month immediately following the rent commencement date and terminating  
3 no later than sixty months thereafter, provided, however, that with  
4 respect to a lease commencing on or after April first, nineteen hundred  
5 ninety-seven with an initial lease term of less than five years, but not  
6 less than three years, the period commencing with the first day of the  
7 month immediately following the rent commencement date and terminating  
8 no later than thirty-six months thereafter. Notwithstanding the forego-  
9 ing sentence, a benefit period shall expire no later than March thirty-  
10 first, two thousand [twenty-two] twenty-four.

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

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

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

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

1 8. Leases commencing on or after April first, nineteen hundred nine-  
2 ty-seven shall be subject to the provisions of this title as amended by  
3 chapter six hundred twenty-nine of the laws of nineteen hundred ninety-  
4 seven, chapter one hundred eighteen of the laws of two thousand one,  
5 chapter four hundred forty of the laws of two thousand three, chapter  
6 sixty of the laws of two thousand seven, chapter twenty-two of the laws  
7 of two thousand ten, chapter fifty-nine of the laws of two thousand  
8 fourteen and the chapter of the laws of two thousand [fourteen] fifteen  
9 that added this phrase. Notwithstanding any other provision of law to  
10 the contrary, with respect to leases commencing on or after April first,  
11 nineteen hundred ninety-seven, an application for a certificate of  
12 abatement shall be considered timely filed if filed within one hundred  
13 eighty days following the lease commencement date or within sixty days  
14 following the date chapter six hundred twenty-nine of the laws of nine-  
15 teen hundred ninety-seven became a law, whichever is later.

16 § 56. Subparagraph (a) of paragraph 2 of subdivision i of section  
17 11-704 of the administrative code of the city of New York, as amended by  
18 section 4 of subpart B of part GG of chapter 59 of the laws of 2014, is  
19 amended to read as follows:

20 (a) An eligible tenant of eligible taxable premises shall be allowed a  
21 special reduction in determining the taxable base rent for such eligible  
22 taxable premises. Such special reduction shall be allowed with respect  
23 to the rent for such eligible taxable premises for a period not exceed-  
24 ing sixty months or, with respect to a lease commencing on or after  
25 April first, nineteen hundred ninety-seven with an initial lease term of  
26 less than five years, but not less than three years, for a period not  
27 exceeding thirty-six months, commencing on the rent commencement date  
28 applicable to such eligible taxable premises, provided, however, that in

1 no event shall any special reduction be allowed for any period beginning  
2 after March thirty-first, two thousand [twenty-two] twenty-four. For  
3 purposes of applying such special reduction, the base rent for the base  
4 year shall, where necessary to determine the amount of the special  
5 reduction allowable with respect to any number of months falling within  
6 a tax period, be prorated by dividing the base rent for the base year by  
7 twelve and multiplying the result by such number of months.

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

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

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

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

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

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

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

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

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

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

14 § 60-a. Subparagraph (A) of paragraph 2 of subdivision (f) of section  
15 11-1706 of the administrative code of the city of New York, as added by  
16 chapter 4 of the laws of 2013, is amended to read as follows:

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

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

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

25 (II) If the city taxable income is greater than thirty-five thousand  
26 dollars but less than one hundred thousand dollars, the amount of the  
27 credit shall be a percentage of the amount determined in paragraph three  
28 of this subdivision, such percentage to be determined by subtracting

1 from one hundred percent, a percentage determined by subtracting thir-  
2 ty-five thousand dollars from city taxable income, dividing the result  
3 by sixty-five thousand dollars and multiplying by one hundred percent.

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

6 (IV) Provided further that for any taxable year of a taxpayer for  
7 which this credit is effective that encompasses days occurring after  
8 June thirtieth, two thousand [fifteen] nineteen, the amount of the cred-  
9 it determined in item (I) or (II) of this clause shall be multiplied by  
10 a fraction, the numerator of which is the number of days in the taxpay-  
11 er's taxable year occurring on or before June thirtieth, two thousand  
12 [fifteen] nineteen, and the denominator of which is the number of days  
13 in the taxpayer's taxable year.

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

17 (a) In a city having a population of one million or more, dwelling  
18 units owned by unit owners who, as of the applicable taxable status  
19 date, own no more than three dwelling units in any one property held in  
20 the condominium form of ownership, shall be eligible to receive a  
21 partial abatement of real property taxes, as set forth in paragraphs  
22 (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivi-  
23 sion; provided, however, that a property held in the condominium form of  
24 ownership that is receiving complete or partial real property tax  
25 exemption or tax abatement pursuant to any other provision of this chap-  
26 ter or any other state or local law, except as provided in paragraph (f)  
27 of this subdivision, shall not be eligible to receive a partial abate-  
28 ment pursuant to this section; and provided, further, that sponsors

1 shall not be eligible to receive a partial abatement pursuant to this  
2 section; and provided, further, that in the fiscal [year] years commenc-  
3 ing in calendar years two thousand twelve, two thousand thirteen, [or]  
4 two thousand fourteen, two thousand fifteen, two thousand sixteen, two  
5 thousand seventeen or two thousand eighteen no more than a maximum of  
6 three dwelling units owned by any unit owner in a single building, one  
7 of which must be the primary residence of such unit owner, shall be  
8 eligible to receive a partial abatement pursuant to paragraphs (d-1),  
9 (d-2), (d-3) and (d-4) of this [section] subdivision.

10 (b) In a city having a population of one million or more, dwelling  
11 units owned by tenant-stockholders who, as of the applicable taxable  
12 status date, own no more than three dwelling units in any one property  
13 held in the cooperative form of ownership, shall be eligible to receive  
14 a partial abatement of real property taxes, as set forth in paragraphs  
15 (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivi-  
16 sion; provided, however, that a property held in the cooperative form of  
17 ownership that is receiving complete or partial real property tax  
18 exemption or tax abatement pursuant to any other provision of this chap-  
19 ter or any other state or local law, except as provided in paragraph (f)  
20 of this subdivision, shall not be eligible to receive a partial abate-  
21 ment pursuant to this section; and provided, further, that sponsors  
22 shall not be eligible to receive a partial abatement pursuant to this  
23 section; and provided, further, that in the fiscal [year] years commenc-  
24 ing in calendar years two thousand twelve, two thousand thirteen [or],  
25 two thousand fourteen, two thousand fifteen, two thousand sixteen, two  
26 thousand seventeen or two thousand eighteen no more than a maximum of  
27 three dwelling units owned by any tenant-stockholder in a single build-  
28 ing, one of which must be the primary residence of such tenant-stock-

1 holder, shall be eligible to receive a partial abatement pursuant to  
2 paragraphs (d-1), (d-2), (d-3) and (d-4) of this [section] subdivision.  
3 For purposes of this section, a tenant-stockholder of a cooperative  
4 apartment corporation shall be deemed to own the dwelling unit which is  
5 represented by his or her shares of stock in such corporation. Any  
6 abatement so granted shall be credited by the appropriate taxing author-  
7 ity against the tax due on the property as a whole. The reduction in  
8 real property taxes received thereby shall be credited by the cooper-  
9 ative apartment corporation against the amount of such taxes attribut-  
10 able to eligible dwelling units at the time of receipt.

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

14 (d-1) In the fiscal years commencing in calendar [year] years two  
15 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-  
16 ble dwelling units in property whose average unit assessed value is less  
17 than or equal to fifty thousand dollars shall receive a partial abate-  
18 ment of the real property taxes attributable to or due on such dwelling  
19 units of twenty-five percent, twenty-six and one-half percent and twen-  
20 ty-eight and one-tenth percent respectively. In the fiscal years  
21 commencing in calendar years two thousand fifteen, two thousand sixteen,  
22 two thousand seventeen and two thousand eighteen eligible dwelling units  
23 in property whose average unit assessed value is less than or equal to  
24 fifty thousand dollars shall receive a partial abatement of the real  
25 property taxes attributable to or due on such dwelling units of twenty-  
26 eight and one-tenth percent.

27 (d-2) In the fiscal years commencing in calendar [year] years two  
28 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-

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

13 (d-3) In the fiscal years commencing in calendar [year] years two  
14 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-  
15 ble dwelling units in property whose average unit assessed value is more  
16 than fifty-five thousand dollars, but less than or equal to sixty thou-  
17 sand dollars, shall receive a partial abatement of the real property  
18 taxes attributable to or due on such dwelling units of twenty percent,  
19 twenty-one and two-tenths percent, and twenty-two and five-tenths  
20 percent respectively. In the fiscal years commencing in calendar years  
21 two thousand fifteen, two thousand sixteen, two thousand seventeen and  
22 two thousand eighteen eligible dwelling units in property whose average  
23 unit assessed value is more than fifty-five thousand dollars, but less  
24 than or equal to sixty thousand dollars, shall receive a partial abate-  
25 ment of the real property taxes attributable to or due on such dwelling  
26 units of twenty-two and five-tenths percent.

27 (d-4) In the fiscal years commencing in calendar [year] years two  
28 thousand twelve, two thousand thirteen [and], two thousand fourteen, two

1 thousand fifteen, two thousand sixteen, two thousand seventeen and two  
2 thousand eighteen, eligible dwelling units in property whose average  
3 unit assessed value is more than sixty thousand dollars shall receive a  
4 partial abatement of the real property taxes attributable to or due on  
5 such dwelling units of seventeen and one-half percent.

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

9 (a) An application for an abatement pursuant to this section for the  
10 fiscal year commencing in calendar year nineteen hundred ninety-six  
11 shall be made no later than the fifteenth day of September, nineteen  
12 hundred ninety-six. An application for an abatement pursuant to this  
13 section for the fiscal year commencing in calendar year nineteen hundred  
14 ninety-seven shall be made no later than the first day of April, nine-  
15 teen hundred ninety-seven. An application for an abatement pursuant to  
16 this section for the fiscal year commencing in calendar year nineteen  
17 hundred ninety-eight shall be made no later than the first day of April,  
18 nineteen hundred ninety-eight. An application for an abatement pursuant  
19 to this section for the fiscal year commencing in calendar year nineteen  
20 hundred ninety-nine shall be made in accordance with this subdivision  
21 and subdivision three-a of this section. An application for an abatement  
22 pursuant to this section for the fiscal year commencing in calendar year  
23 two thousand shall be made no later than the fifteenth day of February,  
24 two thousand. An application for an abatement pursuant to this section  
25 for the fiscal year commencing in calendar year two thousand one shall  
26 be made in accordance with this subdivision and subdivision three-b of  
27 this section. An application for an abatement pursuant to this section  
28 for the fiscal year commencing in calendar year two thousand two shall

1 be made no later than the fifteenth day of February, two thousand two.  
2 An application for an abatement pursuant to this section for the fiscal  
3 year commencing in calendar year two thousand three shall be made no  
4 later than the fifteenth day of February, two thousand three. An appli-  
5 cation for an abatement pursuant to this section for the fiscal year  
6 commencing in calendar year two thousand four shall be made in accord-  
7 ance with this subdivision and subdivision three-c of this section. An  
8 application for an abatement pursuant to this section for the fiscal  
9 year commencing in calendar year two thousand five shall be made no  
10 later than the fifteenth day of February, two thousand five. An applica-  
11 tion for an abatement pursuant to this section for the fiscal year  
12 commencing in calendar year two thousand six shall be made no later than  
13 the fifteenth day of February, two thousand six. An application for an  
14 abatement pursuant to this section for the fiscal year commencing in  
15 calendar year two thousand seven shall be made no later than the  
16 fifteenth day of February, two thousand seven. An application for abate-  
17 ment pursuant to this section for the fiscal year commencing in calendar  
18 year two thousand eight shall be made in accordance with this subdivi-  
19 sion and subdivision three-d of this section. An application for an  
20 abatement pursuant to this section for the fiscal year commencing in  
21 calendar year two thousand nine shall be made no later than the  
22 fifteenth day of February, two thousand nine. An application for an  
23 abatement pursuant to this section for the fiscal year commencing in  
24 calendar year two thousand ten shall be made no later than the fifteenth  
25 day of February, two thousand ten. An application for an abatement  
26 pursuant to this section for the fiscal year commencing in calendar year  
27 two thousand eleven shall be made no later than the fifteenth day of  
28 February, two thousand eleven. An application for an abatement pursuant

1 to this section for the fiscal years commencing in calendar years two  
2 thousand twelve and two thousand thirteen shall be made in accordance  
3 with subdivision three-e of this section. The date or dates by which  
4 applications for an abatement pursuant to this section shall be made for  
5 the fiscal [year] years beginning in calendar [year] years two thousand  
6 fourteen, two thousand fifteen, two thousand sixteen, two thousand  
7 seventeen and two thousand eighteen shall be established by the commis-  
8 sioner of finance by rule, provided that such date or dates shall not be  
9 later than the fifteenth day of February for such calendar [year] years.

10 § 63-a. Clause (A) of subparagraph (iv) of paragraph (a) of subdivi-  
11 sion 2 of section 421-a of the real property tax law, as amended by  
12 chapter 432 of the laws of 1998, the opening paragraph as amended by  
13 chapter 19 of the laws of 2015, is amended to read as follows:

14 (A) Unless excluded by local law, in the city of New York, the bene-  
15 fits of this subparagraph shall be available in the borough of Manhattan  
16 for new multiple dwellings on tax lots now existing or hereafter created  
17 south of or adjacent to either side of one hundred tenth street that  
18 commence construction after July first, nineteen hundred ninety-two and  
19 on or before [June twenty-third] December thirty-first, two thousand  
20 fifteen provided, however, that such a multiple dwelling receives its  
21 first temporary or permanent certificate of occupancy covering all resi-  
22 dential areas on or before December thirty-first, two thousand nineteen,  
23 and solely for purposes of determining whether this clause applies and  
24 notwithstanding any local law to the contrary, "commence" shall mean 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,

1 alteration or improvement of the pre-existing building or structure  
2 lawfully begins in good faith, only if:

3 a. the construction is carried out with the substantial assistance of  
4 grants, loans or subsidies from any federal, state or local agency or  
5 instrumentality, or

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

9 § 63-b. Subparagraph (ii) of paragraph (c) of subdivision 2 of section  
10 421-a of the real property tax law, as amended chapter 19 of the laws of  
11 2015, is amended to read as follows:

12 (ii) construction is commenced after January first, nineteen hundred  
13 seventy-five and on or before [June twenty-third] December thirty-first,  
14 two thousand fifteen provided, however, that (A) such a multiple dwell-  
15 ing receives its first temporary or permanent certificate of occupancy  
16 covering all residential areas on or before December thirty-first, two  
17 thousand nineteen, (B) solely for purposes of determining whether this  
18 subparagraph applies and notwithstanding any local law to the contrary,  
19 "commence" shall mean the date upon which excavation and construction of  
20 initial footings and foundations lawfully begins in good faith or, for  
21 an eligible conversion, the date upon which the actual construction of  
22 the conversion, alteration or improvement of the pre-existing building  
23 or structure lawfully begins in good faith, and (C) such commencement  
24 period shall not apply to multiple dwellings eligible for benefits under  
25 subparagraph (iv) of paragraph (a) of this subdivision;

26 § 63-c. Section 421-a of the real property tax law is amended by  
27 adding three new subdivisions 16, 16-a' and 17 to read as follows:

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

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

3 (ii) "Affordability option A" shall mean that, within any eligible  
4 site: (A) not less than ten percent of the dwelling units are affordable  
5 housing forty percent units; (B) not less than an additional ten percent  
6 of the dwelling units are affordable housing sixty percent units; (C)  
7 not less than an additional five percent of the dwelling units are  
8 affordable housing one hundred thirty percent units; and (D) such eligi-  
9 ble site is developed without the substantial assistance of grants,  
10 loans or subsidies provided by a federal, state or local governmental  
11 agency or instrumentality pursuant to a program for the development of  
12 affordable housing, except that such eligible site may receive tax  
13 exempt bond proceeds and four percent tax credits.

14 (iii) "Affordability option B" shall mean that, within any eligible  
15 site, (A) not less than ten percent of the dwelling units are affordable  
16 housing seventy percent units, and (B) not less than an additional twen-  
17 ty percent of the dwelling units are affordable housing one hundred  
18 thirty percent units.

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

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

8 (vi) "Affordability percentage" shall mean a fraction, the numerator  
9 of which is the number of affordable housing units in an eligible site  
10 and the denominator of which is the total number of dwelling units in  
11 such eligible site.

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

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

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

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

17 (xi) "Affordable housing unit" shall mean, collectively and individ-  
18 ually, affordable housing forty percent units, affordable housing sixty  
19 percent units, affordable housing seventy percent units, and affordable  
20 housing one hundred thirty percent units.

21 (xii) "Agency" shall mean the department of housing preservation and  
22 development.

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

24 (xiv) "Building service employee" shall mean any person who is regu-  
25 larly employed at, and performs work in connection with the care or  
26 maintenance of, an eligible site, including, but not limited to, a  
27 watchman, guard, doorman, building cleaner, porter, handyman, janitor,  
28 gardener, groundskeeper, elevator operator and starter, and window

1 cleaner, but not including persons regularly scheduled to work fewer  
2 than eight hours per week at the eligible site.

3 (xv) "Commencement date" shall mean, with respect to any eligible  
4 multiple dwelling, the date upon which excavation and construction of  
5 initial footings and foundations lawfully begins in good faith or, for  
6 an eligible conversion, the date upon which the actual construction of  
7 the conversion, alteration or improvement of the pre-existing building  
8 or structure lawfully begins in good faith.

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

13 (xvii) "Construction period" shall mean, with respect to any eligible  
14 multiple dwelling, a period: (A) beginning on the later of the commence-  
15 ment date of such eligible multiple dwelling or three years before the  
16 completion date of such eligible multiple dwelling; and (B) ending on  
17 the day preceding the completion date of such eligible multiple dwell-  
18 ing.

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

23 (xix) "Eligible multiple dwelling" shall mean a multiple dwelling or  
24 homeownership project containing six or more dwelling units created  
25 through new construction or eligible conversion for which the commence-  
26 ment date is after December thirty-first, two thousand fifteen and on or  
27 before June fifteenth, two thousand nineteen, and for which the

1 completion date is on or before June fifteenth, two thousand twenty-  
2 three.

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

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

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

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

16 (xxiv) "Homeownership project" shall mean a multiple dwelling or  
17 portion thereof operated as condominium or cooperative housing, however,  
18 it shall not include a multiple dwelling or portion thereof operated as  
19 cooperative or condominium housing located within the borough of Manhat-  
20 tan, and shall not include a multiple dwelling that contains more than  
21 thirty-five units.

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

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

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

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

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

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

13 (xxxi) "Restriction period" shall mean a period commencing on the  
14 completion date and expiring on the thirty-fifth anniversary of the  
15 completion date, notwithstanding any earlier termination or revocation  
16 of 421-a benefits.

17 (xxxii) "Tax exempt bond proceeds" shall mean the proceeds of an exempt  
18 facility bond, as defined in paragraph (7) of subsection (a) of section  
19 one hundred forty-two of the internal revenue code of nineteen hundred  
20 eighty-six, as amended, the interest upon which is exempt from taxation  
21 under section one hundred three of the internal revenue code of nineteen  
22 hundred eighty-six, as amended.

23 (xxxiii) "Thirty-five year benefit" shall mean: (A) for the  
24 construction period, a one hundred percent exemption from real property  
25 taxation, other than assessments for local improvements; (B) for the  
26 first twenty-five years of the restriction period, a one hundred percent  
27 exemption from real property taxation, other than assessments for local  
28 improvements; and (C) for the final ten years of the restriction period,

1 an exemption from real property taxation, other than assessments for  
2 local improvements, equal to the affordability percentage.

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

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

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

1 (i) with respect to each eligible multiple dwelling constructed on  
2 such eligible site, real property taxes on the assessed valuation of  
3 such land and any improvements thereon in effect during the tax year  
4 prior to the commencement date of such eligible multiple dwelling, with-  
5 out regard to any exemption from or abatement of real property taxation  
6 in effect during such tax year, which real property taxes shall be  
7 calculated using the tax rate in effect at the time such taxes are due;  
8 and

9 (ii) all assessments for local improvements.

10 (d) Limitation on benefits for non-residential space. If the aggregate  
11 floor area of commercial, community facility and accessory use space in  
12 an eligible site, other than parking which is located not more than  
13 twenty-three feet above the curb level, exceeds twelve percent of the  
14 aggregate floor area in such eligible site, any 421-a benefits shall be  
15 reduced by a percentage equal to such excess. If an eligible site  
16 contains multiple tax lots, the tax arising out of such reduction in  
17 421-a benefits shall first be apportioned pro rata among any non-resi-  
18 dential tax lots. After any such non-residential tax lots are fully  
19 taxable, the remainder of the tax arising out of such reduction in 421-a  
20 benefits, if any, shall be apportioned pro rata among the remaining  
21 residential tax lots.

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

26 (f) Affordability requirements. During the restriction period, a  
27 rental project shall comply with either affordability option A, affor-da-  
28 bility option B, or affordability option C or for purposes of a homeown-

1 ership project, such project shall comply with affordability option D.  
2 Such election shall be made in the application and shall not thereafter  
3 be changed. The rental project shall also comply with all provisions of  
4 this paragraph during the restriction period and with subparagraph (iii)  
5 of this paragraph both during and after the restriction period to the  
6 extent provided in such subparagraph.

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

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

18 (iii) Notwithstanding any provision of rent stabilization to the  
19 contrary, all affordable housing units shall be fully subject to rent  
20 stabilization during the restriction period, provided that tenants hold-  
21 ing a lease and in occupancy of such affordable housing units at the  
22 expiration of the restriction period shall have the right to remain as  
23 rent stabilized tenants for the duration of their occupancy.

24 (iv) All rent stabilization registrations required to be filed pursu-  
25 ant to subparagraph (iii) of this paragraph shall contain a designation  
26 that specifically identifies affordable housing units created pursuant  
27 to this subdivision as "421-a affordable housing units" and shall

1 contain an explanation of the requirements that apply to all such  
2 affordable housing units.

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

9 (vi) Nothing in this subdivision shall (A) prohibit the occupancy of  
10 an affordable housing unit by individuals or families whose income at  
11 any time is less than the maximum percentage of the area median income,  
12 adjusted for family size, specified for such affordable housing unit  
13 pursuant to this subdivision, or (B) prohibit the owner of an eligible  
14 site from requiring, upon initial rental or upon any rental following a  
15 vacancy, the occupancy of any affordable housing unit by such lower  
16 income individuals or families.

17 (vii) Following issuance of a temporary certificate of occupancy and  
18 upon each vacancy thereafter, an affordable housing unit shall promptly  
19 be offered for rental by individuals or families whose income does not  
20 exceed the maximum percentage of the area median income, adjusted for  
21 family size, specified for such affordable housing unit pursuant to this  
22 subdivision and who intend to occupy such affordable housing unit as  
23 their primary residence. An affordable housing unit shall not be (A)  
24 rented to a corporation, partnership or other entity, or (B) held off  
25 the market for a period longer than is reasonably necessary to perform  
26 repairs needed to make such affordable housing unit available for occu-  
27 pancy.

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

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

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

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

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

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

1 (iii) The fiscal officer shall have the power to enforce the  
2 provisions of this paragraph. In enforcing such provisions, the fiscal  
3 officer shall have the power:

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

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

11 (C) to examine the books, documents and records pertaining to the  
12 wages paid to, and the hours of work performed by, building service  
13 employees;

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

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

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

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

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

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

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

8 (A) an eligible multiple dwelling containing less than thirty dwelling  
9 units; or

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

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

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

27 (j) Voluntary renunciation or termination. Notwithstanding the  
28 provisions of any general, special or local law to the contrary, an

1 owner shall not be entitled to voluntarily renounce or terminate any  
2 421-a benefits unless the agency authorizes such renunciation or termi-  
3 nation in connection with the commencement of a new tax exemption pursu-  
4 ant to either the private housing finance law or section four hundred  
5 twenty-c of this title.

6 (k) Termination or revocation. The agency may terminate or revoke  
7 421-a benefits for noncompliance with this subdivision. If 421-a bene-  
8 fits are terminated or revoked for noncompliance with this subdivision,  
9 all of the affordable housing units shall remain subject to rent  
10 stabilization or for a homeownership project such project shall continue  
11 to comply with affordability option D of this subdivision and all other  
12 requirements of this subdivision for the restriction period and any  
13 additional period expressly provided in this subdivision, as if the  
14 421-a benefits had not been terminated or revoked.

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

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

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

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

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

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

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

20 (q) Authority of city to enact local law. Except as otherwise speci-  
21 fied in this subdivision, a city to which this subdivision is applicable  
22 may enact a local law to restrict, limit or condition the eligibility  
23 for or the scope or amount of 421-a benefits in any manner, provided  
24 that such local law may not grant 421-a benefits beyond those provided  
25 in this subdivision and provided further that such local law shall not  
26 take effect sooner than one year after it is enacted. The provisions of  
27 sections 11-245 and 11-245.1 of the administrative code of the city of  
28 New York or of any other local law of the city of New York that were

1 enacted on or before the effective date of the chapter of the laws of  
2 two thousand fifteen which added this paragraph shall not restrict,  
3 limit or condition the eligibility for or the scope or amount of 421-a  
4 benefits pursuant to this subdivision.

5 (r) Election. Notwithstanding anything in this subdivision to the  
6 contrary, if a memorandum of understanding pursuant to subdivision  
7 sixteen-a of this section has been executed and noticed, a rental  
8 project or homeownership project with a commencement date on or before  
9 December thirty-first, two thousand fifteen that has not received bene-  
10 fits pursuant to this section prior to the effective date of the chapter  
11 of the laws of two thousand fifteen that added this subdivision may  
12 elect to comply with this subdivision and receive 421-a benefits pursu-  
13 ant to this subdivision.

14 § 16-a. The provisions of subdivision sixteen of this section shall  
15 take effect only upon the condition that on or before January fifteenth,  
16 two thousand sixteen, a memorandum of understanding is executed by one,  
17 or more, representative of the largest trade association of residential  
18 real estate developers, either for profit or not-for-profit, in New York  
19 city as well as one, or more, representative of the largest trade labor  
20 association representing building and construction workers, with member-  
21 ship in New York city.

22 Such memorandum of understanding shall include provisions regarding  
23 wages or wage supplements for construction workers on buildings over  
24 fifteen units where such buildings enjoy the benefits of subdivision  
25 sixteen of this section; provided, however that such memorandum may also  
26 address issues including those related to the (i) number of units, (ii)  
27 application of a wage schedule to different size projects and (iii) wage  
28 schedules for various geographic locations in New York city. The terms

1 and conditions of the memorandum of understanding shall apply to all  
2 projects with more than fifteen units that receive benefits under this  
3 subdivision sixteen of section after the memorandum of understanding is  
4 executed.

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

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

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

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

9 (iii) "Affordable housing unit" shall mean, collectively and individ-  
10 ually, affordable housing eighty percent units and affordable housing  
11 one hundred thirty percent units.

12 (iv) "Agency" shall mean the department of housing preservation and  
13 development.

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

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

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

25 (viii) "Expiration date" shall mean the date upon which benefits  
26 granted to a twenty year benefit property or twenty-five year benefit  
27 property pursuant to this section prior to the effective date of the

1 chapter of the laws of two thousand fifteen that added this subdivision  
2 would expire.

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

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

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

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

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

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

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

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

3 (xvii) "Restrictive declaration" shall mean a document executed by all  
4 parties in interest to the extended affordability property which  
5 provides that, during the extended affordability period, the extended  
6 affordability property shall comply with the extended affordability  
7 requirement.

8 (xviii) "Restrictive declaration date" shall mean the date upon which  
9 the restrictive declaration is recorded against the extended affordabil-  
10 ity property.

11 (xix) "Twenty year benefit property" shall mean a multiple dwelling  
12 that commenced construction prior to July first, two thousand eight and  
13 that was granted benefits pursuant to this section prior to the effec-  
14 tive date of the chapter of the laws of two thousand fifteen that added  
15 this subdivision due to its compliance with the requirements of item b  
16 of clause (A) of subparagraph (iv) of paragraph (a) of subdivision two  
17 of this section.

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

25 (b) Benefit. In cities having a population of one million or more,  
26 notwithstanding the provisions of any other subdivision of this section  
27 or of any general, special or local law to the contrary, an extended  
28 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

1 paragraph during the extended affordability period and with subparagraph  
2 (i) of this paragraph both during and after the extended affordability  
3 period to the extent provided in such subparagraph.

4 (i) Notwithstanding the provisions of any local law for the stabiliza-  
5 tion of rents or the emergency tenant protection act of nineteen seven-  
6 ty-four, all affordable housing units in an extended affordability prop-  
7 erty shall be fully subject to control under such local law or such act  
8 during the extended affordability period, provided that tenants holding  
9 a lease and in occupancy of such affordable housing units in an extended  
10 affordability property at the expiration of the extended affordability  
11 period shall have the right to remain as rent stabilized tenants for the  
12 duration of their occupancy. Upon any vacancy of an affordable housing  
13 unit after the extended affordability period, such affordable housing  
14 unit shall remain fully subject to rent stabilization unless the owner  
15 is entitled to remove such affordable housing unit from rent stabiliza-  
16 tion upon such vacancy by reason of the monthly rent exceeding any limit  
17 established thereunder.

18 (ii) All rent stabilization registrations required to be filed pursu-  
19 ant to subparagraph (i) of this paragraph shall contain a designation  
20 that specifically identifies affordable housing units complying with the  
21 extended affordability requirement as "421-a affordable housing units"  
22 and shall contain an explanation of the requirements that apply to all  
23 such affordable housing units.

24 (iii) Failure to comply with the provisions of this paragraph that  
25 require the maintenance, rent stabilization and occupancy of affordable  
26 housing units in an extended affordability property shall result in  
27 revocation of the extended benefit for the period of such non-compli-  
28 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

1 paragraph. Such requirements may include, but need not be limited to,  
2 retaining a monitor approved by the agency and paid for by the owner.

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

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

11 (iii) The fiscal officer shall have the power to enforce the  
12 provisions of this paragraph. In enforcing such provisions, the fiscal  
13 officer shall have the power:

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

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

21 (C) to examine the books, documents and records pertaining to the  
22 wages paid to, and the hours of work performed by, building service  
23 employees;

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

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

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

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

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

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

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

17 (A) an extended affordability property containing less than thirty  
18 dwelling units; or

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

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

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

11 (j) Termination or revocation. The agency may terminate or revoke the  
12 extended benefit for noncompliance with this subdivision. If the  
13 extended benefit is terminated or revoked for noncompliance with this  
14 subdivision, all of the affordable housing units shall remain subject to  
15 the provisions of any local law for the stabilization of rents or the  
16 emergency tenant protection act of nineteen seventy-four and all other  
17 requirements of this subdivision for the entire extended affordability  
18 period and any additional period expressly provided in this subdivision,  
19 as if the extended benefit had not been terminated or revoked.

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

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

1 (m) Applications. (i) The application with respect to any extended  
2 affordability property shall include a certification that: (A) the  
3 restrictive declaration has been recorded against the extended afforda-  
4 bility property; and (B) the extended affordability property is in  
5 compliance with such restrictive declaration and this subdivision.

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

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

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

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

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

27 (p) Authority of city to enact local law. Except as otherwise speci-  
28 fied in this subdivision, a city to which this subdivision is applicable

1 may enact a local law to restrict, limit or condition the eligibility  
2 for or the scope or amount of extended benefits in any manner, provided  
3 that such local law may not grant extended benefits beyond those  
4 provided in this subdivision and provided further that such local law  
5 shall not take effect sooner than one year after it is enacted. The  
6 provisions of sections 11-245 and 11-245.1 of the administrative code of  
7 the city of New York or of any other local law of the city of New York  
8 that were enacted on or before the effective date of the chapter of the  
9 laws of two thousand fifteen that added this paragraph shall not  
10 restrict, limit or condition the eligibility for or the scope or amount  
11 of extended benefits pursuant to this subdivision.

12 § 63-d. Intentionally omitted.

13 § 63-e. Intentionally omitted.

14 § 63-f. Subdivision 2 of section 421-a of the real property tax law is  
15 amended by adding a new paragraph (j) to read as follows:

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

23 § 63-g. The opening paragraph of subdivision 3 of section 421-a of the  
24 real property tax law, as amended by chapter 655 of the laws of 1978, is  
25 amended to read as follows:

26 a. Application forms for exemption under this section shall be filed  
27 with the assessors between February first and March fifteenth and, based  
28 on the certification of the local housing agency as herein provided, the

1 assessors shall certify to the collecting officer the amount of taxes to  
2 be abated. If there be in a city of one million population or more a  
3 department of housing preservation and development, the term "housing  
4 agency" shall mean only such department of housing preservation and  
5 development. No such application shall be accepted by the assessors  
6 unless accompanied by a certificate of the local housing agency certify-  
7 ing the applicant's eligibility pursuant to subdivisions two and four of  
8 this section. No such certification of eligibility shall be issued by  
9 the local housing agency until such agency determines the initial  
10 adjusted monthly rent to be paid by tenants residing in rental dwelling  
11 units contained within the multiple dwelling and the comparative  
12 adjusted monthly rent that would have to be paid by such tenants if no  
13 tax exemption were applicable as provided by this section. The initial  
14 adjusted monthly rent will be certified by the local housing agency as  
15 the first rent for the subject dwelling units. A copy of such certif-  
16 ication with respect to such units shall be attached by the applicant to  
17 the first effective lease or occupancy agreement. The initial adjusted  
18 monthly rent shall reflect the full tax exemption benefits as approved  
19 by the agency.

20 § 63-h. Subdivision 3 of section 421-a of the real property tax law is  
21 amended by adding a new paragraph b to read as follows:

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

25 § 63-i. Paragraph (a) of subdivision 6 of section 421-a of the real  
26 property tax law is amended by adding three new subparagraphs (iii),  
27 (iv) and (v) to read as follows:

1 (iii) "Commencement date" shall mean, with respect to any building in  
2 a covered project and notwithstanding any local law to the contrary, the  
3 date upon which excavation and construction of initial footings and  
4 foundations lawfully begins in good faith or, for an eligible conver-  
5 sion, the date upon which the actual construction of the conversion,  
6 alteration or improvement of the pre-existing building or structure  
7 lawfully begins in good faith.

8 (iv) "Completion date" shall mean the date upon which the local  
9 department of buildings issues the first temporary or permanent certif-  
10 icate of occupancy covering all residential areas of a building in a  
11 covered project.

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

18 § 63-j. Paragraph (b) of subdivision 6 of section 421-a of the real  
19 property tax law, as added by chapter 110 of the laws of 2005, is  
20 amended to read as follows:

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

1 (i) not less than twenty percent of the units in the covered project  
2 are affordable to and occupied or available for occupancy by individuals  
3 or families whose incomes at the time of initial occupancy do not exceed  
4 eighty percent of the area median incomes adjusted for family size, and  
5 at least one building in such covered project that contains not less  
6 than twenty percent of its dwelling units meeting this affordable hous-  
7 ing requirement has a commencement date on or before December thirty-  
8 first, two thousand fifteen and all of the buildings in such covered  
9 project that receive benefits pursuant to paragraph (f) of this subdivi-  
10 sion have a completion date on or before June fifteenth, two thousand  
11 twenty-five; or

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

1 § 63-k. Paragraph (f) of subdivision 6 of section 421-a of the real  
2 property tax law, as added by chapter 110 of the laws of 2005, is  
3 amended to read as follows:

4 (f) With respect to any covered project located entirely within the  
5 Greenpoint - Williamsburg waterfront exclusion area, the period of tax  
6 benefits awarded to any building in such covered project shall be the  
7 same as the period of tax benefits awarded under clause [(A)] (D) of  
8 subparagraph (iii) of paragraph (a) of subdivision two of this section.  
9 With respect to any covered project which includes one or more buildings  
10 located outside the Greenpoint - Williamsburg waterfront exclusion area,  
11 the period of tax benefits awarded to any building in such covered  
12 project that is located within the Greenpoint - Williamsburg waterfront  
13 exclusion area shall be the same as the period of tax benefits awarded  
14 under clause (A) of subparagraph (ii) of paragraph (a) of subdivision  
15 two of this section.

16 § 63-l. Paragraph (d) of subdivision 7 of section 421-a of the real  
17 property tax law, as added by chapter 618 of the laws of 2007, and  
18 subparagraphs (i) and (ii) as amended by chapter 619 of the laws of  
19 2007, are amended to read as follows:

20 (d) Unless preempted by federal requirements:

21 (i) all affordable units must have a comparable number of bedrooms as  
22 market rate units and a unit mix proportional to the market rate units,  
23 or at least fifty percent of the affordable units must have two or more  
24 bedrooms and no more than fifty percent of the remaining units can be  
25 smaller than one bedroom or in addition to the requirements of paragraph  
26 (c) of this subdivision, the floor area of affordable units is no less  
27 than twenty percent of the total floor area of all dwelling units; [and]

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

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

10     § 63-m. Subdivision 8 of section 421-a of the real property tax law,  
11 as added by chapter 618 of the laws of 2007, subparagraph (i) of para-  
12 graph (a) and paragraph (c) as amended by chapter 15 of the laws of  
13 2008, paragraphs (d) and (e) as amended by chapter 619 of the laws of  
14 2007, is amended to read as follows:

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

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

21     (ii) "Building service employee" means any person who is regularly  
22 employed at a building who performs work in connection with the care or  
23 maintenance of such building. "Building service employee" includes, but  
24 is not limited to [superintendent], watchman, guard, doorman, building  
25 cleaner, porter, handyman, janitor, gardener, groundskeeper, elevator  
26 operator and starter, and window cleaner, but shall not include persons  
27 regularly scheduled to work fewer than eight hours per week in the  
28 building.

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

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

7 (b) [No benefits under this section shall be conferred for any  
8 construction commenced on or after December twenty-eighth, two thousand  
9 seven for any tax lots now existing or hereafter created except where  
10 the applicant agrees that all building service employees employed at the  
11 building, whether employed directly by the applicant or its successors,  
12 or through a property management company or a contractor, shall receive  
13 the applicable prevailing wage for the duration of the building's tax  
14 exemption.] All building service employees employed by the applicant in  
15 a building whose construction commenced on or after December twenty-  
16 eighth, two thousand seven shall receive the applicable prevailing wage  
17 for the duration of benefits pursuant to this section.

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

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

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

1 (iii) to examine the books, documents and records pertaining to the  
2 wages paid to, and the hours of work performed by, building service  
3 employees;

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

8 (v) to make a classification by craft, trade or other generally recog-  
9 nized occupational category of the building service employees and to  
10 determine whether such work has been performed by the building service  
11 employees in such classification;

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

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

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

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

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

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

25 (ii) buildings where the local housing agency certifies that at  
26 initial occupancy at least fifty percent of the dwelling units are  
27 affordable to individuals or families with a gross household income at  
28 or below one hundred twenty-five percent of the area median income and

1 that any such units which are located in rental buildings will be  
2 subject to restrictions to insure that they will remain affordable for  
3 the entire period during which they receive benefits under this section.

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

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

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

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

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

20 § 64-a. The real property tax law is amended by adding a new section  
21 467-i to read as follows:

22 § 467-i. Real property tax abatement. An eligible building shall  
23 receive an abatement of real property taxes as provided in this section  
24 and the rules promulgated hereunder.

25 1. The amount of such tax abatement shall be determined pursuant to  
26 regulations promulgated by the commissioner of the state department of  
27 taxation and finance. The value of such tax abatement shall be deter-  
28 mined based upon a formula to be established by the commissioner of the

1 state department of taxation and finance that shall reflect the value of  
2 the major capital improvement, the economic loss imposed upon a building  
3 owner as a result of changes to the amortization period authorized for  
4 major capital improvements pursuant to this title and such other factors  
5 as the commissioner may establish, including appropriate discount rates  
6 and time periods.

7 2. Such tax abatement shall commence on July first following the  
8 approval of an application for tax abatement by the department of  
9 finance on a form prescribed thereby providing the amount of the major  
10 capital improvement approved by the division and the amount of units in  
11 the eligible building.

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

15 4. "Eligible building" shall mean for the purposes of this section a  
16 class two building located in a city of a million or more which is  
17 subject to either the emergency housing rent control law or to the rent  
18 and rehabilitation law of the city of New York enacted pursuant to the  
19 emergency housing rent control law or to the emergency tenant protection  
20 act of nineteen seventy-four.

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

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

1 1. The amount of such tax abatement shall be determined by calculating  
2 fifty percent of the economic loss attributed to the building owner as a  
3 result of changes to the amortization period as established by this act  
4 for such buildings, which shall be measured as follows: the total  
5 approved cost of the major capital improvement, multiplied by a frac-  
6 tion, the numerator of which is the increase, measured in months, of the  
7 amortization schedule of such improvement established by the rent act of  
8 2015, and the denominator of which is the total new amortization period,  
9 measured in months, for the major capital improvement established by the  
10 rent act of 2015 as applied to such eligible building.

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

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

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

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

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

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

9 (b) the amendments to the emergency tenant protection act of nineteen  
10 seventy-four made by sections eight, eleven, thirteen, sixteen-b, twen-  
11 ty-seven, twenty-eight and thirty of this act shall expire on the same  
12 date as such act expires and shall not affect the expiration of such act  
13 as provided in section 17 of chapter 576 of the laws of 1974;

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

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

26 (e) the amendments made by sections fourteen through twenty-one of  
27 this act shall not be grounds for dismissal of any owner application for  
28 deregulation where a notice or application for such deregulation, that

1 is filed or served between May 1, 2015 through July 1, 2015, used the  
2 income and rent deregulation thresholds in effect prior to the effective  
3 date of such sections. Any tenant failure to respond to such notice or  
4 application because of the use of such income or deregulation thresholds  
5 shall constitute grounds to afford such tenant an additional opportunity  
6 to respond;

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

12 (g) the amendments to subparagraph (a) of paragraph 2 of subdivision b  
13 of section 26-413 of the administrative code of the city of New York  
14 made by section twenty-five of this act shall not affect the expiration  
15 and reversion of such subparagraph and shall expire therewith when upon  
16 such date the provisions of section twenty-six of this act shall take  
17 effect;

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

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

27 (j) the provisions of sections thirty-three, thirty-four, thirty-five,  
28 thirty-six, thirty-seven, thirty-eight, thirty-nine, forty, forty-one,

1 forty-two, forty-three, forty-four, forty-five, forty-six, forty-seven,  
2 forty-eight, forty-nine and fifty of this act shall take effect imme-  
3 diately and shall be deemed to have been in full force and effect on and  
4 after June 23, 2015;

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

9 (l) Provided however if and when the memorandum of understanding is  
10 fully executed as provided in section 63-c of this act, the signatories  
11 to the memorandum shall notify the legislative bill drafting commission  
12 upon the execution of the memorandum of the understanding in order that  
13 the commission may maintain an accurate and timely effective data base  
14 of the official text of the laws of the state of New York in furtherance  
15 of effectuating the provisions of section 44 of the legislative law and  
16 section 70-b of the public officers law. Further, the legislative bill  
17 drafting commission shall notify the leadership of both the Senate and  
18 the Assembly as well as the commissioner of the division of housing and  
19 community renewal, immediately upon receipt of a memorandum of under-  
20 standing pursuant to this subdivision.

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

24 (n) notwithstanding any other provision of law, rule or regulation,  
25 any rental or homeownership project whose commencement date has occurred  
26 or that has submitted an application for benefits under section 421-a of  
27 the real property tax law, prior to the effective date of the rent act

1 of 2015 shall be governed by the provision of law in effect at the time  
2 of such application.

3

## PART B

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

14

## SUBPART A

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

18 (a-1) The board of trustees of a charter school shall employ and  
19 contract with necessary teachers, administrators and other school  
20 personnel. Such teachers shall be certified in accordance with the  
21 requirements applicable to other public schools; provided, however, that  
22 a charter school may employ as teachers (i) uncertified teachers with at  
23 least three years of elementary, middle or secondary classroom teaching  
24 experience; (ii) tenured or tenure track college faculty; (iii) individ-

1 uals with two years of satisfactory experience through the Teach for  
2 America program; and (iv) individuals who possess exceptional business,  
3 professional, artistic, athletic, or military experience, provided,  
4 however, that such teachers described in clauses (i), (ii), (iii), and  
5 (iv) of this paragraph shall not in total comprise more than the sum of:  
6 (A) thirty per centum of the teaching staff of a charter school, or five  
7 teachers, whichever is less; plus (B) five teachers of mathematics,  
8 science, computer science, technology, or career and technical educa-  
9 tion; plus (C) five additional teachers. A teacher certified or other-  
10 wise approved by the commissioner shall not be included in the numerical  
11 limits established by the preceding sentence.

12 § 2. Subdivisions 9 and 9-a of section 2852 of the education law,  
13 subdivision 9 as amended and subdivision 9-a as added by chapter 101 of  
14 the laws of 2010, paragraph (a) of subdivision 9-a as amended by chapter  
15 221 of the laws of 2010, paragraph (f) of subdivision 9-a as amended by  
16 chapter 102 of the laws of 2010, are amended to read as follows:

17 9. The total number of charters issued pursuant to this article state-  
18 wide shall not exceed four hundred sixty. (a) [One hundred of such  
19 charters shall be issued on the recommendation of the charter entity  
20 described in paragraph (b) of subdivision three of section twenty-eight  
21 hundred fifty-one of this article; (b) one hundred of such charters  
22 shall be issued on the recommendation of the other charter entities set  
23 forth in subdivision three of section twenty-eight hundred fifty-one of  
24 this article; (c) up to fifty of the additional charters authorized to  
25 be issued by the chapter of the laws of two thousand seven which amended  
26 this subdivision effective July first, two thousand seven shall be  
27 reserved for a city school district of a city having a population of one  
28 million or more; (d) one hundred thirty charters shall be issued by the

1 board of regents pursuant to a competitive process in accordance with  
2 subdivision nine-a of this section, provided that no more than fifty-  
3 seven of such charters shall be granted to a charter for a school to be  
4 located in a city having a population of one million or more; (e) one  
5 hundred thirty charters shall be issued by the board of regents on the  
6 recommendation of the board of trustees of the state university of New  
7 York pursuant to a competitive process in accordance with subdivision  
8 nine-a of this section, provided that no more than fifty-seven of such  
9 charters shall be granted to a charter for a school to be located in a  
10 city having a population of one million or more] All charters issued on  
11 or after July first, two thousand fifteen and counted toward the numer-  
12 ical limits established by this subdivision shall be issued by the board  
13 of regents upon application directly to the board of regents or on the  
14 recommendation of the board of trustees of the state university of New  
15 York pursuant to a competitive process in accordance with subdivision  
16 nine-a of this section. Fifty of such charters issued on or after July  
17 first, two thousand fifteen, and no more, shall be granted to a charter  
18 for a school to be located in a city having a population of one million  
19 or more. The failure of any body to issue the regulations authorized  
20 pursuant to this article shall not affect the authority of a charter  
21 entity to propose a charter to the board of regents or the board of  
22 regents' authority to grant such charter. A conversion of an existing  
23 public school to a charter school, or the renewal or extension of a  
24 charter approved by any charter entity, shall not be counted toward the  
25 numerical limits established by this subdivision.

26 (b) A charter that has been surrendered, revoked or terminated on or  
27 before July first, two thousand fifteen, including a charter that has  
28 not been renewed by action of its charter entity, may be reissued pursu-

1 ant to paragraph (a) of this subdivision by the board of regents either  
2 upon application directly to the board of regents or on the recommenda-  
3 tion of the board of trustees of the state university of New York pursu-  
4 ant to a competitive process in accordance with subdivision nine-a of  
5 this section. Provided that such reissuance shall not be counted toward  
6 the statewide numerical limit established by this subdivision, and  
7 provided further that no more than twenty-two charters may be reissued  
8 pursuant to this paragraph.

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

12 (d) Notwithstanding any provision of this article to the contrary, any  
13 charter authorized to be issued by chapter fifty-seven of the laws of  
14 two thousand seven effective July first, two thousand seven, and that  
15 remains unissued as of July first, two thousand fifteen, may be issued  
16 pursuant to the provisions of law applicable to a charter authorized to  
17 be issued by such chapter in effect as of June fifteenth, two thousand  
18 fifteen; provided however that nothing in this paragraph shall be  
19 construed to increase the numerical limit applicable to a city having a  
20 population of one million or more as provided in paragraph (a) of this  
21 subdivision, as amended by a chapter of the laws of two thousand fifteen  
22 which added this paragraph.

23 9-a. (a) The board of regents is hereby authorized and directed to  
24 issue [two] four hundred sixty charters statewide upon either applica-  
25 tions submitted directly to the board of regents or upon the recommenda-  
26 tion of the board of trustees of the state university of New York pursu-  
27 ant to a competitive request for proposals process.

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

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

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

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

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

25 (ii) If after September first, two thousand thirteen, either the board  
26 of regents or the board of trustees of the state university of New York  
27 have any charters which have not yet been issued, they may be issued  
28 pursuant to requests for proposals issued in each succeeding year, with-

1 out limitation as to when such requests for proposals may be issued, or  
2 a limitation on the number of charters which may be issued.

3 (iii) Notwithstanding the provisions of clauses one, two, three and  
4 four of subparagraph (i) of this paragraph and subparagraph (ii) of this  
5 paragraph, if fewer charters are issued than were requested in such  
6 request for proposals, the difference may be added to the number of  
7 charters requested in the request for proposals issued in each succeed-  
8 ing year.

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

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

25 (i) that the proposed charter school would meet or exceed enrollment  
26 and retention targets, as prescribed by the board of regents or the  
27 board of trustees of the state university of New York, as applicable, of  
28 students with disabilities, English language learners, and students who

1 are eligible applicants for the free and reduced price lunch program.  
2 When developing such targets, the board of regents and the board of  
3 trustees of the state university of New York, shall ensure (1) that such  
4 enrollment targets are comparable to the enrollment figures of such  
5 categories of students attending the public schools within the school  
6 district, or in a city school district in a city having a population of  
7 one million or more inhabitants, the community school district, in which  
8 the proposed charter school would be located; and (2) that such  
9 retention targets are comparable to the rate of retention of such cate-  
10 gories of students attending the public schools within the school  
11 district, or in a city school district in a city having a population of  
12 one million or more inhabitants, the community school district, in which  
13 the proposed charter school would be located; and

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

20 (c) The board of regents and the board of trustees of the state  
21 university of New York shall grant priority based on a scoring rubric to  
22 those applications that best demonstrate how they will achieve the  
23 following objectives, and any additional objectives the board of regents  
24 and the board of trustees of the state university of New York, may  
25 prescribe:

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

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

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

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

11 (v) increasing the acquisition, adoption, and use of local instruc-  
12 tional improvement systems that provide teachers, principals, and admin-  
13 istrators with the information and resources they need to inform and  
14 improve their instructional practices, decision-making, and overall  
15 effectiveness;

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

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

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

24 (d) No later than November first, two thousand ten, and of each  
25 succeeding year, after a thorough review of applications received, the  
26 board of trustees of the state university of New York shall recommend  
27 for approval to the board of regents the qualified applications that it  
28 has determined rigorously demonstrate the criteria and best satisfy the

1 objectives contained within a request for proposals, along with support-  
2 ing documentation outlining such determination.

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

8 (f) The board of regents shall be the only entity authorized to issue  
9 a charter pursuant to this article. The board of regents shall consider  
10 applications submitted directly to the board of regents and applications  
11 recommended by the board of trustees of the state university of New  
12 York. Provided, however, that all such recommended applications shall be  
13 deemed approved and issued pursuant to the provisions of subdivisions  
14 five, five-a and five-b of this section.

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

19 (h) During the development of a request for proposals pursuant to this  
20 subdivision the board of regents and the board of trustees of the state  
21 university of New York shall each afford the public an opportunity to  
22 submit comments and shall review and consider the comments raised by all  
23 interested parties.

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

27 (b) Any child who is qualified under the laws of this state for admis-  
28 sion to a public school is qualified for admission to a charter school.

1 Applications for admission to a charter school shall be submitted on a  
2 uniform application form created by the department and shall be made  
3 available by a charter school in languages predominately spoken in the  
4 community in which such charter school is located. The school shall  
5 enroll each eligible student who submits a timely application by the  
6 first day of April each year, unless the number of applications exceeds  
7 the capacity of the grade level or building. In such cases, students  
8 shall be accepted from among applicants by a random selection process,  
9 provided, however, that an enrollment preference shall be provided to  
10 pupils returning to the charter school in the second or any subsequent  
11 year of operation and pupils residing in the school district in which  
12 the charter school is located, and siblings of pupils already enrolled  
13 in the charter school. Preference may also be provided to children of  
14 employees of the charter school or charter management organization,  
15 provided that such children of employees may constitute no more than  
16 fifteen percent of the charter school's total enrollment. The commis-  
17 sioner shall establish regulations to require that the random selection  
18 process conducted pursuant to this paragraph be performed in a transpar-  
19 ent and equitable manner and to require that the time and place of the  
20 random selection process be publicized in a manner consistent with the  
21 requirements of section one hundred four of the public officers law and  
22 be open to the public. For the purposes of this paragraph and paragraph  
23 (a) of this subdivision, the school district in which the charter school  
24 is located shall mean, for the city school district of the city of New  
25 York, the community district in which the charter school is located.  
26 § 4. This act shall take effect immediately.

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

21 § 2. This act shall take effect immediately.

22

SUBPART C

23 Section 1. Section 305 of the education law is amended by adding a new  
24 subdivision 51-a to read as follows:

25 51-a. On or before June first, two thousand fifteen, and each year  
26 thereafter, the commissioner shall release the test questions, test

1 answers, and corresponding correct answers from each of the most recent-  
2 ly administered English language arts and mathematics examinations in  
3 grades three through eight of that year. The commissioner may limit the  
4 number of questions and answers released only to the extent necessary to  
5 avoid hindering or impairing the validity and/or reliability of future  
6 examinations and must provide enough of an overview of each examination  
7 so that teachers, administrators, principals, parents and students can  
8 be provided with sufficient feedback on the types of questions adminis-  
9 tered and, by July first, two thousand fifteen, and each year thereaft-  
10 er, the commissioner shall release the general student success rate in  
11 answering such questions correctly.

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

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

1 (1) For the first subcomponent, (A) for a teacher whose course ends in  
2 a state-created or administered test for which there is a state-provided  
3 growth model, such teacher shall have a state-provided growth score  
4 based on such model, which shall take into consideration certain student  
5 characteristics, as determined by the commissioner, including but not  
6 limited to students with disabilities, poverty, English language learner  
7 status and prior academic history and which shall identify educators  
8 whose students' growth is well above or well below average compared to  
9 similar students for a teacher's or principal's students after the  
10 certain student characteristics above are taken into account; and (B)  
11 for a teacher whose course does not end in a state-created or adminis-  
12 tered test such teacher shall have a student learning objective (SLO)  
13 consistent with a goal-setting process determined or developed by the  
14 commissioner, that results in a student growth score; provided that, for  
15 any teacher whose course ends in a state-created or administered assess-  
16 ment for which there is no state-provided growth model, such assessment  
17 must be used as the underlying assessment for such SLO;

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

20 53. The commissioner is authorized and directed to establish a  
21 content review committee for the purposes of reviewing all standardized  
22 test items and/or selected passages used on English language arts and  
23 mathematics state assessments for grades three through eight to ensure:  
24 (a) they are grade level appropriate, in general; (b) they are presented  
25 at a readability level that is grade-level appropriate; (c) they are  
26 within grade-level expectations; and (d) they appropriately measure the  
27 learning standards approved by the board of regents applicable to such  
28 subject and/or grade level. The review of such items and passages shall

1 be conducted prior to their use in such assessments provided however,  
2 for the two thousand fifteen--two thousand sixteen school year only, if  
3 such requirement would prevent the ability of such assessments to be  
4 administered, then items or passages that have not been reviewed may be  
5 used. Provided further, the content review committee shall review any  
6 new standardized test items and/or selected passages prior to their use  
7 in such assessments. Such committee shall also ensure that any new test  
8 items and/or selected passages are fair and appropriately measure the  
9 learning standards approved by the board of regents applicable to such  
10 subject and/or grade level. Such committee shall also ensure that  
11 adequate and appropriate time is given to students for the adminis-  
12 tration of such assessments, provided however that subdivision forty-  
13 nine of this section must be complied with. The content review commit-  
14 tee shall include classroom teachers and experienced educators in the  
15 content area and/or grade level of the items/passages being reviewed,  
16 including teachers of students with disabilities and English language  
17 learners.

18 54. Notwithstanding any law, rule or regulation to the contrary, no  
19 teacher, principal, or superintendent shall be required to sign a confi-  
20 dentiality agreement with their respective school district, board of  
21 cooperative educational services, or the department that prevents such  
22 teacher, principal, or superintendent from discussing the contents of  
23 any items on the English language arts and mathematics assessments in  
24 grades three through eight after such items have been released by the  
25 department pursuant to subdivision fifty-one-a of this section or after  
26 such items have been publicly disclosed by the department or other  
27 appropriate entity. The commissioner shall amend and/or modify any

1 current confidentiality agreement inconsistent with this subdivision and  
2 shall promulgate regulations consistent with this subdivision.

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

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

16 § 7. This act shall take effect immediately; provided, however, that  
17 nothing in this act shall prevent or impair the commissioner of educa-  
18 tion from complying with the provisions of section one of this act prior  
19 to its effective date and provided further that the commissioner of  
20 education shall have thirty days from such effective date to comply with  
21 the provisions of section one of this act; and provided further that  
22 section four of this act shall take effect December 1, 2015.

23

## SUBPART D

24 Section 1. Section 34 of chapter 91 of the laws of 2002 amending the  
25 education law and other laws relating to reorganization of the New York  
26 city school construction authority, board of education and community

1 boards, as amended by chapter 345 of the laws of 2009, is amended to  
2 read as follows:

3 § 34. This act shall take effect July 1, 2002; provided, that sections  
4 one through twenty, twenty-four, and twenty-six through thirty of this  
5 act shall expire and be deemed repealed [June 30, 2015] June 30, 2016;  
6 provided, further, that notwithstanding any provision of article 5 of  
7 the general construction law, on [June 30, 2015] June 30, 2016 the  
8 provisions of subdivisions 3, 5, and 8, paragraph b of subdivision 13,  
9 subdivision 14, paragraphs b, d, and e of subdivision 15, and subdivi-  
10 sions 17 and 21 of section 2554 of the education law as repealed by  
11 section three of this act, subdivision 1 of section 2590-b of the educa-  
12 tion law as repealed by section six of this act, paragraph (a) of subdivi-  
13 sion 2 of section 2590-b of the education law as repealed by section  
14 seven of this act, section 2590-c of the education law as repealed by  
15 section eight of this act, paragraph c of subdivision 2 of section  
16 2590-d of the education law as repealed by section twenty-six of this  
17 act, subdivision 1 of section 2590-e of the education law as repealed by  
18 section twenty-seven of this act, subdivision 28 of section 2590-h of  
19 the education law as repealed by section twenty-eight of this act,  
20 subdivision 30 of section 2590-h of the education law as repealed by  
21 section twenty-nine of this act, subdivision 30-a of section 2590-h of  
22 the education law as repealed by section thirty of this act shall be  
23 revived and be read as such provisions existed in law on the date imme-  
24 diately preceding the effective date of this act; provided, however,  
25 ~~that~~ sections seven and eight of this act shall take effect on November  
26 30, 2003; provided further that the amendments to subdivision 25 of  
27 section 2554 of the education law made by section two of this act shall  
28 be subject to the expiration and reversion of such subdivision pursuant

1 to section 12 of chapter 147 of the laws of 2001, as amended, when upon  
2 such date the provisions of section four of this act shall take effect.

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

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

12 § 3. This act shall take effect immediately.

13

SUBPART E

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

17 2. [A] The current or a former governor, a mayor of a village, a coun-  
18 ty executive of a county, or a mayor, recorder, city magistrate, police  
19 justice or police magistrate of a city, a former mayor or the city clerk  
20 of a city of the first class of over one million inhabitants or any of  
21 his or her deputies or not more than four regular clerks, designated by  
22 him or her for such purpose as provided in section eleven-a of this  
23 [chapter] article, except that in cities which contain more than one  
24 hundred thousand and less than one million inhabitants, a marriage shall  
25 be solemnized by the mayor, or police justice, and by no other officer

1 of such city, except as provided in subdivisions one and three of this  
2 section.

3 § 2. This act shall take effect immediately.

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

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

16

#### PART C

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

1

## SUBPART A

2

Intentionally omitted.

3

## SUBPART B

4

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

5

6

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

10

11

12

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

13

14

15

16

17

18

19

20

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

21

22

23

24

25

1 by subdivision two of section two thousand twenty-three-b of the educa-  
2 tion law.

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

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

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

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

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

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

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

<u>Qualified Gross Income</u>	<u>Percentage</u>
3 <u>Not over \$75,000</u>	<u>60%</u>
4 <u>Over \$75,000 but not over \$150,000</u>	<u>42.5%</u>
5 <u>Over \$150,000 but not over \$200,000</u>	<u>25%</u>
6 <u>Over \$200,000 but not over \$275,000</u>	<u>7.5%</u>
7 <u>Over \$275,000</u>	<u>No credit</u>

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

<u>Qualified Gross Income</u>	<u>Percentage</u>
10 <u>Not over \$75,000</u>	<u>85%</u>
11 <u>Over \$75,000 but not over \$150,000</u>	<u>60%</u>
12 <u>Over \$150,000 but not over \$200,000</u>	<u>35%</u>
13 <u>Over \$200,000 but not over \$275,000</u>	<u>10%</u>
14 <u>Over \$275,000</u>	<u>No credit</u>

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

<u>Taxable Year</u>	<u>Percentage</u>
20 <u>two thousand seventeen</u>	<u>12%</u>
21 <u>two thousand eighteen</u>	<u>26%</u>
22 <u>two thousand nineteen</u>	<u>34%</u>

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

26 (4) For purposes of this subsection:

27 (a) "Qualified gross income" means the adjusted gross income of the  
 28 qualified taxpayer for the taxable year as reported for federal income

1 tax purposes, or which would be reported as adjusted gross income if a  
2 federal income tax return were required to be filed. In computing quali-  
3 fied gross income, the net amount of loss reported on Federal Schedule  
4 C, D, E, or F shall not exceed three thousand dollars per schedule. In  
5 addition, the net amount of any other separate category of loss shall  
6 not exceed three thousand dollars. The aggregate amount of all losses  
7 included in computing qualified gross income shall not exceed fifteen  
8 thousand dollars.

9 (b) "STAR tax savings" means the tax savings attributable to the basic  
10 or enhanced STAR exemption, whichever is applicable, within a portion of  
11 a school district, as determined by the commissioner pursuant to subdi-  
12 vision two of section thirteen hundred six-a of the real property tax  
13 law.

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

17 (5) If the amount of the credit allowed under this subsection shall  
18 exceed the taxpayer's tax for the taxable year, the excess shall be  
19 treated as an overpayment of tax to be credited or refunded in accord-  
20 ance with the provisions of section six hundred eighty-six of this arti-  
21 cle, provided, however, that no interest shall be paid thereon. For each  
22 year this credit is allowed, on or before October fifteenth of such  
23 year, or as soon thereafter as is practicable, the commissioner shall  
24 determine the taxpayer's eligibility for this credit utilizing the  
25 information available to the commissioner on the taxpayer's personal  
26 income tax return filed for the taxable year two years prior to the  
27 taxable year in which the credit is allowed. For those taxpayers whom  
28 the commissioner has determined eligible for this credit, the commis-

1 sioner shall advance a payment in the amount specified in paragraph  
2 three of this subsection, which payment shall be issued, to the greatest  
3 extent practicable, by October thirty-first of each year the credit is  
4 allowed. A taxpayer who has failed to receive an advance payment that  
5 he or she believes was due to him or her, or who has received an advance  
6 payment that he or she believes is less than the amount that was due to  
7 him or her, may request payment of the claimed deficiency in a manner  
8 prescribed by the commissioner.

9 (6) A taxpayer shall not be eligible for the credit allowed under this  
10 subsection if the school district taxes levied upon the residence during  
11 the taxable year remain unpaid sixty days after the last date on which  
12 they could have been paid without interest, or in the case of a school  
13 district where such taxes are payable in installments, if such taxes  
14 remain unpaid sixty days after the last date on which the final install-  
15 ment could have been paid without interest. If the taxes remain unpaid  
16 on such sixtieth day, the amount of credit claimed by the taxpayer under  
17 this subsection or the amount of advance payment of credit received by  
18 the taxpayer pursuant to paragraph five of this subsection shall be  
19 added back as tax on the income tax return for the taxable year in which  
20 such sixtieth day occurs.

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

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

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

7 § 3. This act shall take effect immediately.

8 SUBPART C

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

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

24 § 2. Subparagraph (i) of paragraph (b) of subdivision 3 of section 3-c  
25 of the general municipal law, as added by section 1 of part A of chapter  
26 97 of the laws of 2011, is amended to read as follows:

1 (i) The commissioner of taxation and finance shall calculate a quanti-  
2 ty change factor for each local government for the coming fiscal year  
3 based upon the physical or quantity change, as defined by section twelve  
4 hundred twenty of the real property tax law, reported to the commission-  
5 er of taxation and finance by the assessor or assessors pursuant to  
6 section five hundred seventy-five of the real property tax law. The  
7 quantity change factor shall show the percentage by which the full value  
8 of the taxable real property in the local government has changed due to  
9 physical or quantity change between the second final assessment roll or  
10 rolls preceding the final assessment roll or rolls upon which taxes are  
11 to be levied, and the final assessment roll or rolls immediately preced-  
12 ing the final assessment roll or rolls upon which taxes are to be  
13 levied. The commissioner of taxation and finance shall, as appropriate,  
14 promulgate rules and regulations regarding the calculation of the quan-  
15 tity change factor which may adjust the calculation based on the devel-  
16 opment on tax exempt land.

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

20 b. The commissioner of taxation and finance shall calculate a quantity  
21 change factor for the coming school year for each school district based  
22 upon the physical or quantity change, as defined by section twelve  
23 hundred twenty of the real property tax law, reported to the commission-  
24 er of taxation and finance by the assessor or assessors pursuant to  
25 section five hundred seventy-five of the real property tax law. The  
26 quantity change factor shall show the percentage by which the full value  
27 of the taxable real property in the school district has changed due to  
28 physical or quantity change between the second final assessment roll or

1 rolls preceding the final assessment roll or rolls upon which taxes are  
2 to be levied, and the final assessment roll or rolls immediately preced-  
3 ing the final assessment roll or rolls upon which taxes are to be  
4 levied. The commissioner of taxation and finance shall, as appropriate,  
5 promulgate rules and regulations regarding the calculation of the quan-  
6 tity change factor which may adjust the calculation based on the devel-  
7 opment on tax exempt land.

8 § 4. Severability clause. If an amendment made by section two or  
9 section three of this act or their application to any person, legal  
10 entity, or circumstance is held invalid by a court of competent juris-  
11 diction, the remainder of this act or the application of such amendment  
12 to other persons, legal entities or circumstances shall not be affected.

13 § 5. This act shall take effect immediately; provided, however, that  
14 sections one and three of this act shall first apply to school district  
15 budgets and the budget adoption process for the 2016-17 school year;  
16 provided, further, that section two of this act shall first apply to the  
17 levy of taxes by local governments for the fiscal year that begins in  
18 2016; provided, further, that the amendments to paragraph c of subdivi-  
19 sion 2 and paragraph b of subdivision 2-a of section 2023-a of the  
20 education law made by sections one and three of this act shall not  
21 affect the repeal of such section and shall be deemed repealed there-  
22 with; provided, further, that the amendments to subparagraph (i) of  
23 paragraph (b) of subdivision 3 of section 3-c of the general municipal  
24 law made by section two of this act shall not affect the repeal of such  
25 section and shall be deemed repealed therewith.

1 Section 1. Clause 2 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 136 of the laws of  
3 2013, is amended to read as follows:

4 (2) the county of Nassau is hereby further authorized and empowered to  
5 adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is three-quarters percent additional to the three  
7 percent rate authorized above in this paragraph for such county for the  
8 period beginning January first, nineteen hundred eighty-six and ending  
9 November thirtieth, two thousand [fifteen] seventeen, subject to the  
10 limitation set forth in section twelve hundred sixty-two-e of this arti-  
11 cle, and also at a rate which is one-half percent additional to the  
12 three percent rate authorized above in this paragraph, and which is also  
13 additional to the three-quarters percent rate also authorized above in  
14 this clause for such county, for the period beginning September first,  
15 nineteen hundred ninety-one and ending November thirtieth, two thousand  
16 [fifteen] seventeen;

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

19 § 1262-e. Establishment of local government assistance programs in  
20 Nassau county. 1. Towns and cities. Notwithstanding any other provision  
21 of law to the contrary, for the calendar year beginning on January  
22 first, nineteen hundred ninety-eight and continuing through the calendar  
23 year beginning on January first, two thousand [fifteen] seventeen, the  
24 county of Nassau shall enact and establish a local government assistance  
25 program for the towns and cities within such county to assist such towns  
26 and cities to minimize real property taxes; defray the cost and expense  
27 of the treatment, collection, management, disposal, and transportation  
28 of municipal solid waste, and to comply with the provisions of chapter

1 two hundred ninety-nine of the laws of nineteen hundred eighty-three;  
2 and defray the cost of maintaining conservation and environmental  
3 control programs. Such special assistance program for the towns and  
4 cities within such county and the funding for such program shall equal  
5 one-third of the revenues received by such county from the imposition of  
6 the three-quarters percent sales and use tax during calendar years two  
7 thousand one, two thousand two, two thousand three, two thousand four,  
8 two thousand five, two thousand six, two thousand seven, two thousand  
9 eight, two thousand nine, two thousand ten, two thousand eleven, two  
10 thousand twelve, two thousand thirteen, two thousand fourteen [and], two  
11 thousand fifteen, two thousand sixteen, and two thousand seventeen addi-  
12 tional to the regular three percent rate authorized for such county in  
13 section twelve hundred ten of this article. The monies for such special  
14 local assistance shall be paid and distributed to the towns and cities  
15 on a per capita basis using the population figures in the latest decen-  
16 nial federal census. Provided further, that notwithstanding any other  
17 law to the contrary, the establishment of such special assistance  
18 program shall preclude any city or town within such county from preempt-  
19 ing or claiming under any other section of this chapter the revenues  
20 derived from the additional tax authorized by section twelve hundred ten  
21 of this article. Provided further, that any such town or towns may, by  
22 resolution of the town board, apportion all or a part of monies received  
23 in such special assistance program to an improvement district or special  
24 district account within such town or towns in order to accomplish the  
25 purposes of this special assistance program.

26 2. Villages. Notwithstanding any other provision of law to the contra-  
27 ry, for the calendar year beginning on January first, nineteen hundred  
28 ninety-eight and continuing through the calendar year beginning on Janu-

1 ary first, two thousand [fifteen] seventeen, the county of Nassau, by  
2 local law, is hereby empowered to enact and establish a local government  
3 assistance program for the villages within such county to assist such  
4 villages to minimize real property taxes; defray the cost and expense of  
5 the treatment, collection, management, disposal, and transportation of  
6 municipal solid waste; and defray the cost of maintaining conservation  
7 and environmental control programs. The funding of such local assistance  
8 program for the villages within such county may be provided by Nassau  
9 county during any calendar year in which such village local assistance  
10 program is in effect and shall not exceed one-sixth of the revenues  
11 received from the imposition of the three-quarters percent sales and use  
12 tax that are remaining after the towns and cities have received their  
13 funding pursuant to the provisions of subdivision one of this section.  
14 The funding for such village local assistance program shall be paid and  
15 distributed to the villages on a per capita basis using the population  
16 figures in the latest decennial federal census. Provided further, that  
17 the establishment of such village local assistance program shall  
18 preclude any village within such county from preempting or claiming  
19 under any other section of this chapter the revenues derived from the  
20 additional tax authorized by section twelve hundred ten of this article.  
21 § 3. This act shall take effect immediately.

22

## SUBPART E

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

25 (g) The county of Suffolk, in imposing taxes of the type authorized  
26 under subdivision (e) of section twelve hundred one of this subpart, may

1 impose taxes on the use of passenger motor vehicles of a type commonly  
2 used for non-commercial purposes owned by residents of the county at a  
3 rate per annum for each such vehicle of not in excess of fifteen dollars  
4 if such vehicle weighs thirty-five hundred pounds or less and not in  
5 excess of thirty dollars per annum if such vehicle weighs more than  
6 thirty-five hundred pounds; and taxes on the use of trucks, buses and  
7 other such commercial motor vehicles used principally in connection with  
8 a business carried on within the county, except when owned and used in  
9 connection with the operation of a farm by the owner or tenant thereof,  
10 at a rate per annum for each such vehicle of not in excess of thirty  
11 dollars.

12 § 2. Subparagraph (ii) of paragraph (d) of subdivision 6 of section  
13 401 of the vehicle and traffic law, as amended by chapter 34 of the laws  
14 of 2004, is amended to read as follows:

15 (ii) In addition to the other fees provided for in this section, the  
16 commissioner shall, upon the application for the registration of a motor  
17 vehicle or the renewal thereof, collect the tax of the type authorized  
18 under subdivision (e) of section twelve hundred one of the tax law, if a  
19 county, pursuant to subdivision (c), (e) [or], (f) or (g) of section  
20 twelve hundred two of such law, enacts a local law, ordinance or resolu-  
21 tion providing for the collection of such tax by the commissioner and  
22 enters into the required agreement relating thereto.

23 § 3. This act shall take effect immediately.

24

SUBPART F

25 Section 1. Notwithstanding any other provision of law, and in addition  
26 to the powers currently authorized to be exercised by the state of New

1 York municipal bond bank agency, the state of New York municipal bond  
2 bank agency may provide, for purposes of municipal relief to the city of  
3 Yonkers to support public schools in the city, a sum not to exceed  
4 \$25,000,000 for the city fiscal year ending June 30, 2016, to the city  
5 of Yonkers. Notwithstanding any other provision of law, and subject to  
6 the approval of the New York state director of the budget, the state of  
7 New York mortgage agency shall transfer to the state of New York municip-  
8 al bond bank agency for distribution as municipal relief to the city of  
9 Yonkers, a total sum not to exceed \$25,000,000, such transfer to be made  
10 from (i) the special account of the mortgage insurance fund created  
11 pursuant to section 2429-b of the public authorities law, in an amount  
12 not to exceed the actual excess balance in the special account of the  
13 mortgage insurance fund, as determined and certified by the state of New  
14 York mortgage agency for the fiscal year 2015-2016 in accordance with  
15 section 2429-b of the public authorities law, if any, and/or (ii)  
16 provided that the reserves in the project pool insurance account of the  
17 mortgage insurance fund created pursuant to section 2429-b of the public  
18 authorities law are sufficient to attain and maintain the credit rating  
19 (as determined by the agency) required to accomplish the purposes of  
20 such account, the project pool insurance account of the mortgage insur-  
21 ance fund created pursuant to section 2429-b of the public authorities  
22 law, such transfer to be made as soon as practicable after July 1, 2015  
23 but no later than June 30, 2016 provided, however, that no such transfer  
24 is to be made unless and until the city of Yonkers submits a comprehen-  
25 sive financial plan that provides for continuity of current educational  
26 services and provided further that such plan is subject to the approval  
27 of the director of the budget. Notwithstanding any provision of law to  
28 the contrary, payments made to the city of Yonkers pursuant to this act

1 shall not be considered when determining the "city amount" required  
2 pursuant to subparagraph (ii) of paragraph (a) of subdivision 5-b of  
3 section 2576 of the education law.

4

## SUBPART G

5 Section 1. The sum of six million dollars (\$6,000,000) is hereby  
6 appropriated out of any moneys in the state treasury in the general fund  
7 to the credit of the local assistance account, not otherwise appropri-  
8 ated, and made available for services and expenses of the city of  
9 Rochester which may include support for the Rochester/Monroe anti pover-  
10 ty initiative. Such moneys shall be payable on the audit and warrant of  
11 the comptroller on vouchers certified or approved by the director of the  
12 budget.

13 § 2. This act shall take effect immediately.

14

## SUBPART H

15 Section 1. Contingent upon available funding, and not to exceed  
16 \$19,000,000, moneys from the urban development corporation shall be  
17 available for a municipal corporation or school district, as determined  
18 by the urban development corporation, where (i) a fossil fuel electric  
19 generating facility located within such municipal corporation or school  
20 district has permanently ceased operations, and (ii) the closing of such  
21 facility has caused a reduction in the tax collections and receipts from  
22 payments in lieu of taxes of at least 20%, or any judicial determination  
23 concerning a fossil fuel electric generating facility, has caused a  
24 reduction in the tax collections and receipts from payments in lieu of

1 taxes of at least 20%; provided, however, that the urban development  
2 corporation shall not provide assistance to a municipal corporation or  
3 school district for more than five years, and shall not award in the  
4 first year more than eighty percent of the loss of revenues from proper-  
5 ty tax and payments in lieu of taxes due to the closure of such facili-  
6 ty. The total amount awarded from this program shall not exceed  
7 \$19,000,000.

8 § 2. Notwithstanding any provision of law to the contrary, as deemed  
9 feasible and advisable by its trustees, the New York state energy  
10 research and development authority is authorized and directed to (i)  
11 make a contribution to the Urban Development Corporation, or as other-  
12 wise directed in writing by the director of the budget, in an amount not  
13 to exceed \$19,000,000 for the state fiscal year commencing April 1,  
14 2016.

15 § 3. Notwithstanding any provision of law to the contrary, as deemed  
16 feasible and advisable by its trustees, the power authority of the state  
17 of New York is authorized and directed to make a contribution to the  
18 state treasury to the credit of the general fund, or as otherwise  
19 directed in writing by the director of the budget, in an amount of up to  
20 \$6,000,000 for the state fiscal year commencing April 1, 2015. Such  
21 contribution shall be in addition to other contributions otherwise  
22 enacted in law.

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

25 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-  
26 sion, section or part of this act shall be adjudged by any court of  
27 competent jurisdiction to be invalid, such judgment shall not affect,  
28 impair, or invalidate the remainder thereof, but shall be confined in

1 its operation to the clause, sentence, paragraph, subdivision, section  
2 or part thereof directly involved in the controversy in which such judg-  
3 ment shall have been rendered. It is hereby declared to be the intent of  
4 the legislature that this act would have been enacted even if such  
5 invalid provisions had not been included herein.

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

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

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