



## Legislation Details (With Text)

**File #:** Int 0508-1999 **Version:** A **Name:** Real Property Tax, Site Eligibility Limitations  
**Type:** Introduction **Status:** Enacted  
**In control:** Committee on Housing and Buildings  
**On agenda:** 1/20/1999  
**Enactment date:** 5/12/2000 **Enactment #:** 2000/025  
**Title:** A Local Law to amend the administrative code of the city of New York, in relation to site eligibility limitations on benefits pursuant to section 421-a of the real property tax law.  
**Sponsors:** Archie W. Spigner, Martin Malave-Dilan, Thomas V. Ognibene, (by request of the Mayor)  
**Indexes:**  
**Attachments:** 1. Committee Report, 2. Fiscal Imapct Statement

Date	Ver.	Action By	Action	Result
1/20/1999	A	City Council	Introduced by Council	
1/20/1999	A	City Council	Referred to Comm by Council	
1/20/1999	A	Legislative Documents Unit	Printed Item Laid on Desk	
9/10/1999	A	Committee on Housing and Buildings	Hearing Held by Committee	
9/10/1999	A	Committee on Housing and Buildings	Laid Over by Committee	
4/18/2000	A	Committee on Housing and Buildings	Hearing Held by Committee	
4/18/2000	A	Committee on Housing and Buildings	Amendment Proposed by Comm	
4/18/2000	A	Committee on Housing and Buildings	Amended by Committee	
4/18/2000	A	Committee on Housing and Buildings	Approved by Committee	Pass
4/25/2000	A	City Council	Approved by Council	Pass
4/25/2000	A	City Council	Sent to Mayor by Council	
5/12/2000	A	Mayor	Hearing Held by Mayor	
5/12/2000	A	Mayor	Signed Into Law by Mayor	
5/15/2000	A	City Council	Recved from Mayor by Council	

Int. No. 508-A

By Council Members Spigner, Malave-Dilan and Ognibene (by request of the Mayor)

A Local Law to amend the administrative code of the city of New York, in relation to site eligibility limitations on benefits pursuant to section 421-a of the real property tax law.

Be it enacted by the Council as follows:

Section one. Subdivision (a) of section 11-245.1 of the administrative code of the city of New York, as renumbered by chapter 839 of the laws of 1986, is amended to read as follows:

(a.) [Where] Except as provided in subdivisions (a-1) and (a-2) of this section where eligibility for benefits under section four hundred twenty-one-a of the real property tax law is sought for any construction commenced on or after November twenty-ninth, nineteen hundred eighty-five on the basis that such construction shall take place on land which, on the date thirty-six months prior to the commencement of such construction, was improved with a nonresidential building or buildings and was under-utilized, the under-utilization of the land must have been such that each building or buildings:

- (1) contained no more than the permissible floor area ratio for nonresidential buildings in the zoning district in question and a floor area ratio which was twenty percent or less of the maximum floor area ratio for residential buildings, or
- (2) [has] had an assessed valuation equal to or less than twenty percent of the assessed valuation of the land on which the building or buildings were situated, or
- (3) by reason of the configuration of the building, or substantial structural defects not brought about by deferred maintenance practices or intentional conduct, could no longer be functionally or economically utilized in the capacity in which it was formerly utilized.

For purposes of this subdivision and subdivisions (a-1) and (a-2) of this section, construction shall be deemed to have commenced on the date immediately following the issuance by the department of buildings of a new building permit for an entire new building (based upon architectural, plumbing and structural plans approved by such department) on which the excavation and the construction of initial footings and foundations commences in good faith, on vacant land and for the entire project site, as certified by an architect or

professional engineer licensed in the state, provided that installation of footings and foundations is similarly certified by such architect or engineer to have been completed without undue delay.

§2. Section 11-245.1 of the administrative code of the city of New York is amended by adding new subdivisions (a-1) and (a-2) to follow subdivision (a) and to read as follows:

(a-1) Except as provided in subdivision (a-2) of this section, where eligibility for benefits under section four hundred twenty-one-a of the real property tax law is sought for any construction commenced on or after the effective date of the local law that added this subdivision on the basis that such construction shall take place on land which, on the date thirty-six months prior to the commencement of such construction, was improved with a nonresidential building or buildings and was under-utilized, the under-utilization of the land must have been such that each building or buildings:

- (1) contained no more than the permissible floor area ratio for nonresidential buildings in the zoning district in question and a floor area ratio which was seventy-five percent or less of the maximum floor area ratio for residential buildings, or
- (2) had an assessed valuation equal to or less than seventy-five percent of the assessed valuation of the land on which the building or buildings were situated, or
- (3) by reason of the configuration of the building, or substantial structural defects not brought about by deferred maintenance practices or intentional conduct, could no longer be functionally or economically utilized in the capacity in which it was formerly utilized.

For purposes of this subdivision, construction shall be deemed to have commenced as provided

in subdivision (a) of this section.

(a-2) Where eligibility for benefits under section four hundred twenty-one-a of the real property tax law is sought for any construction on any tax lot now existing or hereafter created which is located south of or adjacent to either side of one hundred tenth street in the borough of Manhattan which construction commenced on or after the effective date of the local law that added this subdivision on the basis that such construction shall take place on land which, on the date thirty-six months prior to the commencement of such construction, was improved with a nonresidential building or buildings and was under-utilized, the under-utilization of the land must have been such that each building or buildings:

- (1) contained no more than the permissible floor area ratio for nonresidential buildings in the zoning district in question and a floor area ratio which was fifty percent or less of the maximum floor area ratio for residential buildings, or
- (2) had an assessed valuation equal to or less than fifty percent of the assessed valuation of the land on which the building or buildings were situated, or
- (3) by reason of the configuration of the building, or substantial structural defects not brought about by deferred maintenance practices or intentional conduct, could no longer be functionally or economically utilized in the capacity in which it was formerly utilized.

For purposes of this subdivision, construction shall be deemed to have commenced as provided in subdivision (a) of this section.

§3. This local law shall take effect immediately

KBC/rt  
03/27/00  
M:H&B  
Pro. Int. 508-A