



Legislation Details (With Text)

**File #:** Res 0094-2002     **Version:** \*     **Name:** Real Property Tax Law  
**Type:** Resolution     **Status:** Adopted  
**In control:** Committee on Aging

**On agenda:** 3/13/2002

**Enactment date:**     **Enactment #:**

**Title:** Resolution calling upon the New York State Legislature to adopt Assembly Bill A.4886 and its companion bill, S.2614, which would amend Section 422(1)(a) of the Real Property Tax Law, in relation to providing real property tax exemptions to not-for-profit corporations seeking to construct affordable assisted living facilities for seniors with low to middle incomes.

**Sponsors:**

**Indexes:**

**Attachments:** 1. Committee Report, 2. Hearing Transcript, 3. Hearing Transcript - Stated Meeting 5/8

Date	Ver.	Action By	Action	Result
3/13/2002	*	City Council	Introduced by Council	
3/13/2002	*	City Council	Referred to Comm by Council	
4/26/2002	*	Committee on Aging	Hearing Held by Committee	
4/26/2002	*	Committee on Aging	Approved by Committee	Pass
5/8/2002	*	City Council	Approved, by Council	Pass

Res. No. 94

Resolution calling upon the New York State Legislature to adopt Assembly Bill A.4886 and its companion bill, S.2614, which would amend Section 422(1)(a) of the Real Property Tax Law, in relation to providing real property tax exemptions to not-for-profit corporations seeking to construct affordable assisted living facilities for seniors with low to middle incomes.

By Council Members Diaz, Comrie, Davis, Foster, Lopez, Reyna, Rivera, Stewart, Brewer, Liu, Gerson, Nelson and Golden (by the request of the Manhattan Borough President)

Whereas, The Manhattan Borough President, a strong advocate for senior citizens, has championed state legislation to eliminate real property taxes imposed on not-for-profit sponsors of assisted living facilities for seniors with low to middle incomes; and

Whereas, Assembly Member Herman D. Farrell, Jr. and State Senator Ronald B. Stafford, who have long represented the interests of older New Yorkers, have given proper recognition to the need for affordable assisted living facilities and have collaborated with the Manhattan Borough President to introduce A.4886 and S.2614, respectively, to the State Assembly and State Senate; and

Whereas, Real Property Tax Law §422(1)(a) currently allows tax exemptions for real property owned by not-for-profit corporations and used for a variety of purposes, including university facilities, nursing care facilities for low-income sick and disabled patients, housing for low-income handicapped or aged persons, and hostels for the mentally ill or mentally retarded; and

Whereas, According to the Memo in Support of A.4886, there are currently no real property tax exemptions that can be utilized by not-for-profit corporations that would assist them in establishing assisted living facilities; and

Whereas, The proposed legislation would amend Real Property Tax Law §422(1)(a) to add a tax exemption for real property "owned by a not-for-profit corporation organized pursuant to the not-for-profit corporations law, used exclusively to provide housing for aged persons of moderate and middle income who require assistance with at least one instrumental activity of daily living and some supportive services, including but not limited to congregate meals; access to medical assistance; security; housekeeping and other incidentals;" and

Whereas, According to the Memo in Support of A.4886, "[a]ssisted living combines the familiarity and independence of one's own home with an array of on-site services, including housekeeping, meal preparation, access to medical care, transportation and recreation;" and

Whereas, The Memo in Support also indicates that "[t]he high cost of land acquisition and construction, as well as the cost of providing services associated with assisted living, put assisted living beyond the financial reach of most seniors;" and

Whereas, A.4886 has been referred to the Assembly's Ways and Means Committee and S.2614 has been referred to the Senate's Housing, Construction, and Community Development Committee; now, therefore, be it

Resolved, That the Council of the City of New York calls upon the New York State Legislature to adopt A.4886 and its companion bill, S.2614,

which would amend Section 422(1)(a) of the Real Property Tax Law, in relation to providing tax exemptions to not-for-profit corporations seeking to construct affordable assisted living facilities for seniors with low to middle incomes.

DB  
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