

A hand in a dark suit jacket is shown from the wrist up, pointing upwards with the index finger. The years 2021, 2022, 2023, 2024, and 2025 are overlaid on the hand, with 2024 being the largest and most prominent. The background is a blurred outdoor scene with trees and a bright sky.

BUSINESS IN 2024

WEEKLY WEBINAR SERIES



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Your Host



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TODAY'S AGENDA

Gabe Oberfield – (12:00PM-12:05PM)

- **Intros / agenda**
- **NYS legislative / budget updates**

Thomas Eron – (12:05PM-12:15PM)

- **The implications of Trustees of Dartmouth College v. SEIU Local 560, out of the NLRB**

Phil Grommet – (12:15PM-12:25PM)

- **Property tax exemption deadline and renewal issues for nonprofits**

Natalie Vogel – (12:25PM-12:35PM)

- **OSHA reporting requirements**

Lance Willoughby-Hudson – (12:35PM-12:45PM)

- **New York City's earned safe and sick time act amendment: private right of action**

G. Oberfield – (12:45PM)

- **Questions / wrap up**

The Implications of Trustees of Dartmouth College v. SEIU Local 560, out of the NLRB



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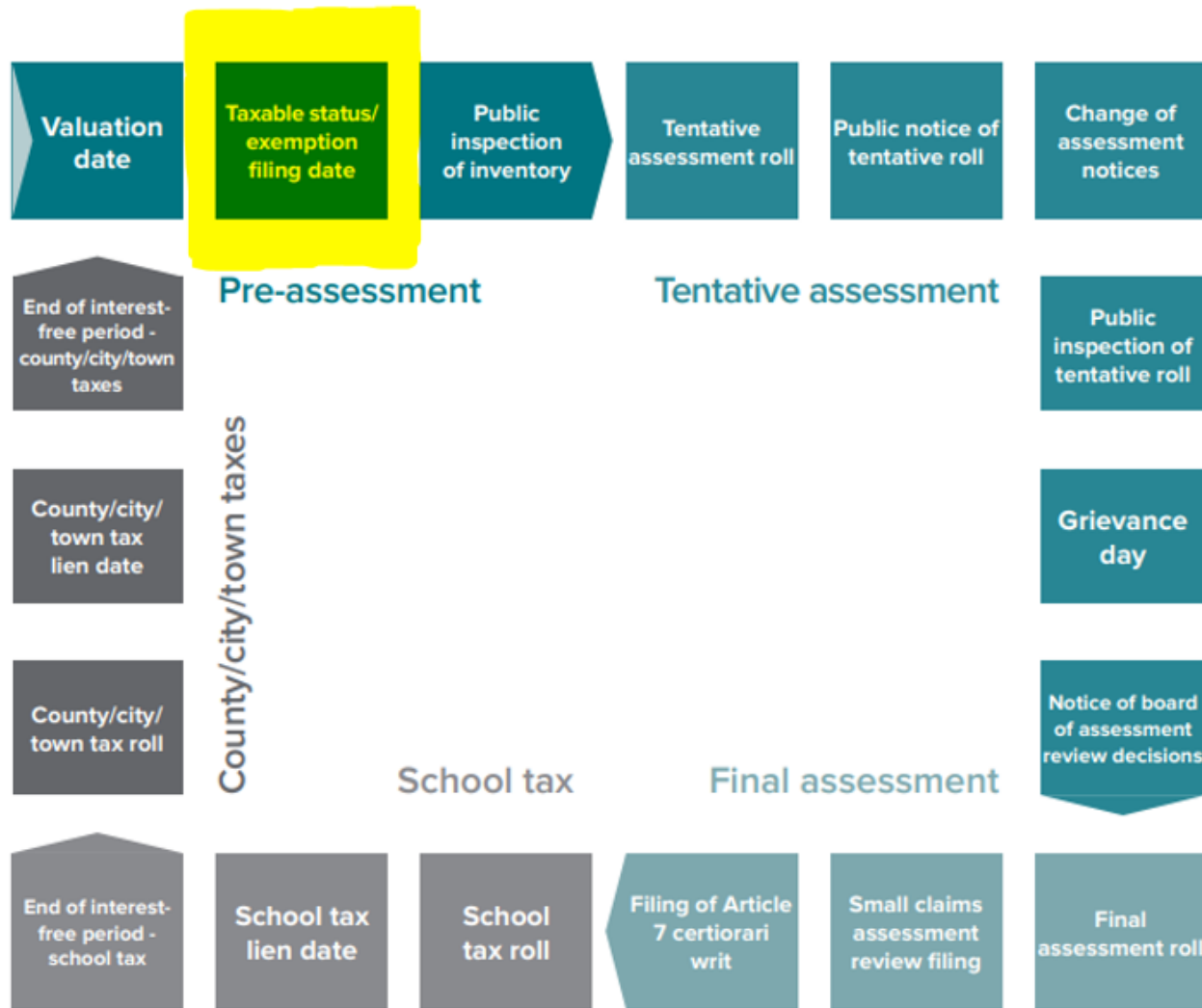
Property Tax Exemption Deadline and Renewal Issues for Nonprofits



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NY Real Property Tax Cycle



RPTL § 302 Taxable Status Date

- Property tax assessment (value) considers the ownership and physical condition of real property as of the “Taxable Status Date.”
- Property tax exemption applications and renewals are due by the “Taxable Status Date.”

Dates vary by locality. Contact your assessor for the exact dates that apply in your assessing unit.

Taxable Status Dates

CONFIRM THE DATE WITH YOUR LOCAL ASSESSOR'S OFFICE!

- March 1st is the taxable status date / property tax exemption deadline in most communities, especially Upstate NY.
 - Towns generally
 - Cities of Albany, Binghamton, Saratoga Springs, Utica
 - Tompkins County
- However, Cities and the few Villages that administer their own tax rolls tend to have taxable status dates / property tax exemption deadlines that are **NOT** March 1st.
 - After March 1, 2024
 - New York City: March 15, 2024
 - City of Elmira: June 1, 2024
 - Already happened this Property Tax Cycle
 - City of White Plains: December 1, 2023
 - City of Syracuse: January 1, 2024
 - City of Rochester: February 1, 2024

RPTL § 420-a

Mandatory Exemption

- Applicable to these purposes: “religious, charitable, hospital, educational, or moral or mental improvement”
 - #1: Property must be owned by a corporation / association organized or conducted exclusively for these purposes; AND
 - #2: Property must be used exclusively for carrying out these purposes.
- No “pecuniary profit,” apart from reasonable compensation, for any officer, member or employee; and cannot be a guise for “profit-making.”

RPTL § 420-b

Permissive Exemption

- Applicable to these purposes: “bible, tract, benevolent, missionary, infirmary, public playground, scientific, literary, bar association, medical society, library, patriotic or historical purposes, for the development of good sportsmanship for youth through supervised athletic games, for the enforcement of laws relating to children or animals”
 - #1: *Property must be owned by a corporation / association organized or conducted exclusively for these purposes; AND*
 - #2: *Property must be used exclusively for carrying out these purposes.*
- No “pecuniary profit,” apart from reasonable compensation, for any officer, member or employee; and cannot be a guise for “profit-making.”

How to Apply For Exemption

- NYS Forms (<https://www.tax.ny.gov/forms/orpts/exemption.htm>):
 - RP-420-a-Org or RP-420-b-Org
 - RP-420-a/b-Org – Schedule A (akin to IRS Form 990)
 - RP-420-a/b-Use
 - RP-420-a/b-Vlg (for RPTL § 1402[2] Villages)
- Check with your local assessor's office
 - Can be “any comparable form”

How to Renew Exemption

- NYS Forms (<https://www.tax.ny.gov/forms/orpts/exemption.htm>):
 - RP-420-a/b-Rnw-I (Org)
 - RP-420-a/b-Rnw-I – Schedule A
 - RP-420-a/b-Rnw-II (Use)
 - RP-420-a/b-Vlg (for RPTL § 1402[2] Villages)
- Check with your local assessor's office
 - Can be postcard, website renewal application, etc.

Common Issues

- Changes in Ownership
 - Buying from Organization with Similar Purpose
 - Transfer to Affiliate
 - Title Change
- Changes in Use and “Partial Taxation”
 - Lease to Organization with Non-Qualifying Purpose
 - Allowing Other Non-Qualifying Uses

OSHA Reporting Requirements



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New OSHA Reporting Rule

- Improve Tracking of Workplace Injuries and Illnesses
- Took effect on January 1, 2024
- Requires certain high-hazard employers with 100 or more employees to electronically submit OSHA Forms 300 and 301 by March 2 of each year
 - Starting this year

Some High-Hazard Employers

NAICS	Industry
6219	Other Ambulatory Health Care Services
6221	General Medical and Surgical Hospitals
6222	Psychiatric and Substance Abuse Hospitals
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals
6231	Nursing Care Facilities (Skilled Nursing Facilities)
6232	Residential Intellectual and Developmental Disability, Mental Health and Substance Abuse Facilities
6239	Other Residential Care Facilities

OSHA Forms 300 and 301

- Form 300 – Log of Work-Related Injuries and Illnesses
 - Employee job title, date of injury, where event occurred, description of injury, etc.
- Form 301 – Injury and Illness Incident Report
 - Information on what employee was doing before the incident
 - Description for how injury occurred
 - Substance or object that directly harmed the employee

Submission of OSHA Forms 300 and 301

- The forms must be submitted electronically through OSHA's new Injury Tracking Application (ITA) website
- Three ways to submit:
 - Using the ITA webform to manually enter the data;
 - Uploading a csv file to the ITA; or
 - Using an application programming interface (API) feed to transmit data electronically

Protection of an Employee's Personally Identifiable Information (PII)

- When electronically submitting data through the ITA, employers should not include PII
 - Employee name, SSN, phone number, address, email, etc.
- However, must submit employee date of birth
 - ITA will automatically convert the DOB to age
- OSHA will also use automated information technology to detect and remove any remaining PII before posting data to the public

What about OSHA Form 300A?

- No impact on employers required to submit OSHA Form 300A (Annual Summary of Work-Related Injuries)
- Reminder of Form 300A covered employers
 - Employers with 250 or more employees that are required to routinely keep OSHA injury and illness records, and
 - Employers with 20-249 employees in certain high-hazard industries

Takeaways

- Determine if you are a high-hazard employer subject to the new rule
- Covered employers should then begin to prepare OSHA Forms 300 and 301 and ensure they are submitted to the ITA on or before March 2, 2024 (and annually thereafter)

New York City's Earned Safe and Sick Time Act Amendment: Private Right of Action



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NYC ESSTA: Private Right of Action

- On January 20, 2024, the New York City Council amended the Earned Safe and Sick Time Act (ESSTA) to create a private right of action for employees claiming violations of ESSTA
- Effective **March 20, 2024**, Employees in New York City may commence a civil action alleging a violation of ESSTA within 2 years of the date the employee knew or should've known of the alleged violation.

Employees Potential Recoveries for an ESSTA Violation

- 3x the wages that should have been paid pursuant to ESSTA or \$250.
- \$500 for each instance where a safe and sick time request was wrongfully denied.
- Full compensation for wages and benefits lost, plus \$500 and equitable relief, for every instance of retaliation and interference.
- \$2,500, full compensation, including wages and benefits lost; and equitable relief, for each instance of unlawful employment discharge.
- \$500 for each employee covered by a policy that is not compliant to the ESSTA.

ESSTA Civil Penalties

- **\$500** to be paid to the city for the **first violation** of accrual and use of sick or safe time or retaliation, per employee.
- **\$750** for **subsequent violations** that occur within 2 years of any previous violation (not to exceed \$1,000 for each succeeding violation).

Your Questions



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New York Employment Law: The Essential Guide

NYS Bar Association Members can buy the book from the bar [here](#).

Non-NYS Bar Association Members can purchase through Amazon [here](#).

Thank You

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It is not to be considered as legal advice.
Laws can change often, and information may become outdated.

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