

2386

2011-2012 Regular Sessions

I N   S E N A T E

January 19, 2011

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Introduced by Sens. SEWARD, LARKIN, RANZENHOFER -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to charges for counsel or experts in certain review proceedings

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1     Section 1. Section 742 of the real property tax law, subdivision 1 as  
2     amended by chapter 732 of the laws of 1983, the section heading and  
3     subdivision 1 as further amended by section 1 of part W of chapter 56 of  
4     the laws of 2010, is amended to read as follows:  
5     S 742. Appearance by commissioner in proceeding to review a special  
6     franchise assessment. [1.] In any proceeding to review a special fran-  
7     chise assessment, the commissioner may appear by counsel designated by  
8     the attorney general. The attorney general or such counsel may employ  
9     experts. The compensation of such counsel and experts and their neces-  
10    sary expenses incurred in such proceeding and upon any appeal therein  
11    shall be BORNE BY THE STATE AND SHALL NOT BE a charge upon the assessing  
12    unit upon whose rolls appears the assessment sought to be reviewed [and  
13    the amount thereof shall be audited, allowed and paid in the same manner  
14    as other claims against the assessing unit. Where the assessment of a  
15    special franchise in more than one assessing unit is reviewed in one  
16    proceeding, separate accounts for such compensation and expenses shall  
17    be rendered to the proper officer of each of the assessing units. Any  
18    charge imposed pursuant to this subdivision shall be limited to  
19    proceedings commenced by a special franchise owner.  
20    2. If provision has not been made for the payment of such expense in  
21    any year, the officers who are empowered by law to make such provisions  
22    in any assessing unit shall raise such amount as may be necessary in any  
23    manner provided by law and shall pay such expense therefrom].  
24    S 2. This act shall take effect immediately.

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

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