S T A T E O F N E W Y O R K

S. 810 A. 523

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

(PREFILED)

January 5, 2011

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

IN ASSEMBLY -- Introduced by M. of A. MAGEE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to service of petition in a challenge to a real property assessment upon a fire district

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

Section 1. Subdivision 3 of section 708 of the real property tax law, as amended by chapter 503 of the laws of 1996, is amended to read as follows:

3. Except in a city in which there is a city school district governed by the provisions of article fifty-two of the education law, or in a special assessing unit as defined in article eighteen of this chapter which is not a city or in a county governed by chapter three hundred eleven of the laws of nineteen hundred twenty, as amended by chapter one hundred thirty of the laws of nineteen hundred thirty-five, one copy of the petition and notice shall be mailed within ten days from the date of service thereof as above provided to the superintendent of schools of any school district within which any part of the real property on which the assessment to be reviewed is located and, in all instances, to the treasurer of any county in which any part of the real property is located, *TO THE CHAIR OF THE BOARD OF FIRE COMMISSIONERS OF ANY FIRE DISTRICT IN WHICH ANY PART OF THE REAL PROPERTY IS LOCATED*, and to the clerk of a village which has enacted a local law as provided in subdivision three of section fourteen hundred two of this chapter if the assessment to be reviewed is on a parcel located within such village.

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

LBD03561-01-1

Neither the school district nor any such county [or], village OR BOARD OF FIRE COMMISSIONERS shall thereby be deemed to have been made a party to the proceeding. Proof of mailing one copy of the petition and notice to the superintendent of schools, the treasurer of the county and the clerk of the village which has enacted a local law as provided above shall be filed with the court within ten days of the mailing. Failure to comply with the provisions of this section shall result in the dismissal of the petition, unless excused for good cause shown.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.