

5915

2013-2014 Regular Sessions

I N   S E N A T E

July 8, 2013

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Introduced by Sen. TKACZYK -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to enact the "flood assessment relief act of 2013"

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

1     Section 1. Short title. This act shall be known and may be cited as  
2     the "flood assessment relief act of 2013".

3     S 2. Definitions. For the purposes of this act, the following terms  
4     shall have the following meanings:

5       1. "County" shall mean the county of Montgomery.

6       2. "Taxable status date" shall mean the date established pursuant to  
7     section 302 of the real property tax law.

8       3. "Catastrophically impacted" shall mean a property there is cause to  
9     believe the value of which was diminished as a result of the weather.

10      4. "Taxpayer" shall mean the owner of real property which was  
11     catastrophically impacted in a county.

12      5. "Assessor" shall mean a town, city, or village assessor or board of  
13     assessors in a county.

14      6. "Property owner" shall mean the owner of real property who is  
15     responsible for payment of real property taxes on such property.

16      7. "Weather" shall mean the storms, rains, hurricanes, or floods which  
17     occurred in a county between June 20, 2013 and July 7, 2013.

18     S 3. Local option. A county may exercise the provisions of this act if  
19     such county's governing body shall, by August 15, 2013, pass a resolution resolving to implement the provisions of this act. Prior to the  
20     passage of such resolution, the chief executive officer of a county (or  
21     the representative thereof) shall consult with those local governmental  
22     units which such chief executive officer has reason to believe had  
23     multiple properties whose value was diminished as a result of the weather.  
24     er.  
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EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets [ ] is old law to be omitted.

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1 S 4. Assessment relief for flood victims. Notwithstanding any other  
2 provision of law to the contrary, a taxpayer whose real property has  
3 been catastrophically impacted as a result of weather occurring in the  
4 state of New York from June 20, 2013 - July 7, 2013 may seek administra-  
5 tive review of the valuation assigned to such real property or the  
6 improvements thereon pursuant to the provisions of article 5 of the real  
7 property tax law. An assessor may also seek administrative review of  
8 valuations on any property he or she believes was catastrophically  
9 impacted as a result of such weather.

10 In the event such review is sought, the board of assessment review, in  
11 making such determinations as it is otherwise authorized to make pursu-  
12 ant to the provisions of the real property tax law, shall consider the  
13 taxable status date as provided for in section 302 of the real property  
14 tax law, to be July 8, 2013 instead of the taxable status date otherwise  
15 provided for in such section or any other provision of law.

16 Any complaint by a taxpayer who is also the property owner and who is  
17 seeking a lower valuation, shall not be required to suggest such valu-  
18 ation to the board of assessment review, but such suggestion may be made  
19 by an assessor or board of assessors, even if such assessor or board of  
20 assessors is not the party who has made the application for assessment  
21 review.

22 In the event the assessor seeks an administrative determination before  
23 a board of assessment review of any property he or she is not an owner  
24 of or otherwise entitled by law to seek an administrative determination  
25 from such board, such assessor shall also seek an administrative deter-  
26 mination and a lower valuation of all such properties he or she believes  
27 were catastrophically impacted to the extent that he or she believes the  
28 total property value has diminished at least 33 percent as a result of  
29 weather, and may seek an administrative determination for all properties  
30 he or she believes were negatively impacted by weather within such  
31 jurisdiction. Such determination may be made in a class application by  
32 the assessor to the board of assessment review. The failure of such  
33 assessor to seek such a determination for all such catastrophically  
34 impacted properties shall not impair the effectiveness of any review  
35 sought by such an assessor and a cause of action against such assessor  
36 for failing to include any specific property or class of properties  
37 shall not exist and must be dismissed by any court of competent juris-  
38 diction unless such cause of action is for violating applicable federal  
39 law such as 42 U.S.C. 1983. The board of assessment review may accept  
40 applications from administrative determinations for any property  
41 impacted by the weather up until and including August 7, 2013.

42 The rights contained in this act shall not otherwise diminish any  
43 other legally available right of any property owner or party who may  
44 otherwise lawfully challenge the valuation or assessment of any real  
45 property or improvements thereon. All remaining rights, including, but  
46 not limited to, the right to judicially challenge such assessment or  
47 valuation hereby remain and shall be available to the party to whom such  
48 rights would otherwise be available notwithstanding this act.

49 S 5. School districts held harmless. Each school district located in  
50 the county of Montgomery shall be held harmless by the state for any  
51 reduction in state aid that would have been paid as tax savings pursuant  
52 to section 1306-a of the real property tax law incurred due to the  
53 provisions of this act.

54 S 6. This act shall take effect immediately.