

5915

2013-2014 Regular Sessions

I N S E N A T E

July 8, 2013

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

LBD11622-02-3

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.