

STATE OF NEW YORK

9199

IN SENATE

May 12, 2022

Introduced by Sen. HARCKHAM -- 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 permitting certain lessees to file complaints with respect to assessments

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 3 of section 524 of the real property tax law,
2 as amended by chapter 541 of the laws of 1996 and as further amended by
3 subdivision (b) of section 1 of part W of chapter 56 of the laws of
4 2010, is amended to read as follows:

5 3. Notwithstanding the provisions of section five hundred twenty-eight
6 of this title, and except in cities with a population of five million or
7 more, a complaint with respect to an assessment shall be on a form
8 prescribed by the commissioner and shall consist of a statement specifying
9 the respect in which the assessment is excessive, unequal or unlawful,
10 or the respect in which real property is misclassified, and the
11 reduction in assessed valuation or taxable assessed valuation or change
12 in class designation or allocation of assessed valuation sought. Such
13 statement shall also contain an estimate of the value of the real property.
14 Such statement must be made by the person whose property is
15 assessed, or by some person authorized in writing by the complainant or
16 his officer or agent to make such statement, or by a lessee who pays the
17 real property taxes on a particular tax lot and who has been granted a
18 contractual right to challenge the underlying real property assessment,
19 who has knowledge of the facts stated therein. Such written authorization
20 must be made a part of such statement and bear a date within the
21 same calendar year during which the complaint is filed. Such statement
22 shall also contain the following sentence: "I certify that all statements
23 made on this application are true and correct to the best of my
24 knowledge and belief and I understand that the making of any willful
25 false statement of material fact herein will subject me to the
26 provisions of the penal law relevant to the making and filing of false
27 instruments". Such statement shall also include a statement, which, if
28 signed by both the assessor and the complainant or his or her authorized

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

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1 representative shall constitute a stipulation to the assessed value to
2 be applied to the subject parcel. Where such stipulated assessed value
3 is entered on the final assessment roll, no review of the assessment
4 shall be allowed pursuant to article seven of this chapter.
5 § 2. This act shall take effect immediately and shall apply to assess-
6 ment review proceedings that are pending as of such effective date that
7 were filed by a lessee.