STATE OF NEW YORK

2710--A

2025-2026 Regular Sessions

IN ASSEMBLY

January 22, 2025

Introduced by M. of A. LEVENBERG -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to the residency requirement for assessor in local government

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

Section 1. Subdivision 1 of section 310 of the real property tax law, as amended by chapter 293 of the laws of 1993, is amended to read as follows:

1. Selection. Each local government to which this title applies which has the power to assess real property for purposes of taxation shall have one assessor. An appointive assessor shall be appointed by the legislative body of the local government except that in a local government where department heads and other local officers are appointed by the chief executive officer, such assessor shall be appointed by such officer. Any resident of the state, *or, at the option of the legislative body of the local government, a resident of a directly adjacent state,* otherwise eligible for appointment as assessor, may be appointed assessor. An assessor may be employed by the local government in any other position not incompatible with the office of assessor.

§ 2. This act shall take effect immediately.

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

LBD04309-02-5