

10579

I N A S S E M B L Y

April 8, 2010

Introduced by M. of A. HYER-SPENCER -- read once and referred to the  
Committee on Real Property Taxation

AN ACT to establish the "storm assessment relief act" for Kings and  
Richmond counties

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

- 1 Section 1. Short title. This act shall be known and may be cited as  
2 the "storm assessment relief act".  
3 S 2. Definitions. For the purposes of this act, the following terms  
4 shall have the following meanings:  
5 1. "Eligible county" shall mean the counties of Kings and Richmond in  
6 the city of New York.  
7 2. "Taxable status date" shall mean the date established pursuant to  
8 section 1507 of the charter of the city of New York.  
9 3. "Catastrophically impacted" shall mean a property where there is  
10 cause to believe the value of which was diminished by 50 percent or more  
11 as a result of the weather.  
12 4. "Taxpayer" shall mean the owner of real property which was  
13 catastrophically impacted in a county.  
14 5. "Assessor" shall mean the assessors under direction of the commis-  
15 sioner of finance pursuant to section 1506 of the charter of the city of  
16 New York.  
17 6. "Property owner" shall mean the owner of real property who is  
18 responsible for payment of real property taxes on such property.  
19 7. "Weather" shall mean the storms, rains, or floods which occurred in  
20 an eligible county during the period beginning March 12, 2010 and ending  
21 March 14, 2010.  
22 8. "Correction" shall mean the process for correcting an "excessive or  
23 otherwise erroneous" tax as authorized in section 11-225 of the adminis-  
24 trative code of the city of New York and chapter 7 of the charter of the  
25 city of New York.  
26 S 3. Local option. The council of the city of New York may exercise  
27 the provisions of this act by passing a resolution by May 1, 2010  
28 resolving to implement the provisions of this act.

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 storm victims. Notwithstanding any other  
2 provision of law to the contrary, a taxpayer whose real property is in  
3 an eligible county and whose property has been catastrophically impacted  
4 as a result of weather occurring in the state of New York may seek  
5 administrative review or correction of the valuation assigned to such  
6 real property or the improvements thereon pursuant to the provisions of  
7 chapter 7 of the charter of the city of New York. An assessor shall also  
8 seek administrative review or correction of valuations on any property  
9 he or she believes was catastrophically impacted as a result of such  
10 weather.

11 In the event such review or correction is sought, the tax commission,  
12 in making such determinations as it is otherwise authorized to make  
13 pursuant to the provisions of the charter and administrative code of the  
14 city of New York, shall consider the taxable status date as provided for  
15 in section 1507 of the charter of the city of New York, to be April 1,  
16 2010 instead of the taxable status date otherwise provided for in such  
17 section or any other provision of law.

18 Any complaint by a taxpayer who is also the property owner and who is  
19 seeking a lower valuation, shall not be required to suggest such valu-  
20 ation to the tax commission, but such suggestion may be made by an  
21 assessor, even if such assessor is not the party who has made the appli-  
22 cation for assessment review.

23 In the event the assessor seeks an administrative determination before  
24 the tax commission of any property he or she is not an owner of or  
25 otherwise entitled by law to seek an administrative determination from  
26 such commission, such assessor shall also seek an administrative deter-  
27 mination and a lower valuation of all such properties he or she believes  
28 were catastrophically impacted by weather within such jurisdiction. Such  
29 determination may be sought in a class application by the assessor to  
30 the tax commission. The failure of such assessor to seek such a deter-  
31 mination for all such catastrophically impacted properties shall not  
32 impair the effectiveness of any review sought by a taxpayer against such  
33 an assessor and a cause of action against such assessor for failing to  
34 include any specific property or class of properties in the assessor's  
35 class application. The tax commission may accept applications for admin-  
36 istrative review of the assessment of any catastrophically impacted  
37 property up until and including May 28, 2010; provided that where such  
38 an application has not been submitted by that date, the assessor or  
39 taxpayer may nonetheless seek correction of the assessment in the manner  
40 provided by chapter 7 of the charter of the city of New York.

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

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

54 S 6. This act shall take effect immediately and shall be deemed to  
55 have been in full force and effect on and after July 1, 2009.