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I N   A S S E M B L Y

April 23, 2010

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Introduced by M. of A. SPANO -- read once and referred to the Committee  
on Cities

AN ACT to establish the "Yonkers storm assessment relief act"

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 "Yonkers 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. "City" shall mean the city of Yonkers in the county of Westchester.

6     2. "Catastrophically impacted" shall mean a parcel of real property  
7     where there is cause to believe the value of which was diminished by 50  
8     percent or more as a result of the weather.

9     3. "Property owner" shall mean the owner of real property who is  
10    responsible for payment of real property taxes on such property.

11    4. "Weather" shall mean the storms, rains, or floods which occurred in  
12    the city during the period beginning March 12, 2010 and ending March 14,  
13    2010.

14    S 3. Local option. The city council of the city may exercise the  
15    provisions of this act by passing a resolution on or before May 1, 2010  
16    resolving to implement the provisions of this act.

17    S 4. Assessment relief for storm victims. Notwithstanding any other  
18    provision of law to the contrary, a property owner whose real property  
19    is in the city and whose property has been catastrophically impacted as  
20    a result of weather may seek administrative review or correction of the  
21    valuation assigned to such real property or the improvements thereon  
22    pursuant to the provisions of article 5 of the real property tax law. A  
23    city assessor shall also seek administrative review or correction of  
24    valuations on any real property he or she believes was catastrophically  
25    impacted as a result of such weather.

26    In the event such review or correction is sought, the board of assess-  
27    ment review, in making such determinations as it is otherwise authorized  
28    to make pursuant to the provisions of the real property tax law, shall

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

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1 consider the taxable status date to be April 1, 2010 instead of the  
2 taxable status date otherwise provided for in the real property tax law.

3 Any complaint by a property owner, who is seeking a lower valuation,  
4 shall not be required to suggest such valuation to the board of assess-  
5 ment review, but such suggestion may be made by the city assessor, even  
6 if such assessor is not the party who has made the application for  
7 assessment review.

8 In the event the city assessor seeks an administrative determination  
9 before the board of assessment review of any property he or she is not  
10 an owner of or otherwise entitled by law to seek an administrative  
11 determination from such board, such assessor shall also seek an adminis-  
12 trative determination and a lower valuation of all such real properties  
13 he or she believes were catastrophically impacted by weather within the  
14 city. Such determination may be sought in a class application by the  
15 city assessor to the board of assessment review. The failure of the  
16 city assessor to seek such a determination for all such catastrophically  
17 impacted real properties shall not impair the effectiveness of any  
18 review sought by a property owner against such assessor and a cause of  
19 action against such assessor for failing to include any specific proper-  
20 ty or class of properties in the assessor's class application. The board  
21 of assessment review may accept applications for administrative review  
22 of the assessment of any catastrophically impacted property up until and  
23 including May 28, 2010; provided that where such an application has not  
24 been submitted by that date, the city assessor or property owner may  
25 nonetheless seek correction of the assessment in the manner provided by  
26 article 5 of the real property tax law.

27 The rights contained in this act shall not otherwise diminish any  
28 other legally available right of any property owner or party who may  
29 otherwise lawfully challenge the valuation or assessment of any real  
30 property or improvements thereon. All remaining rights including, but  
31 not limited to, the right to seek correction of the assessment and to  
32 judicially challenge such assessment or valuation hereby remain and  
33 shall be available to the party to whom such rights would otherwise be  
34 available notwithstanding this act.

35 S 5. School districts held harmless. The Yonkers city school district  
36 shall be held harmless by the state for any reduction in state aid that  
37 would have been paid as tax savings pursuant to section 1306-a of the  
38 real property tax law incurred due to the provisions of this act.

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