S T A T E O F N E W Y O R K

5037

2009-2010 Regular Sessions

I N A S S E M B L Y

February 10, 2009

Introduced by M. of A. BRODSKY, SPANO, BRADLEY -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to a cooperative real property tax administration system

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

Section 1. The real property tax law is amended by adding a new article 17 to read as follows:

ARTICLE 17
COOPERATIVE REAL PROPERTY TAX ADMINISTRATION SYSTEM

TITLE 1. IMPLEMENTATION OF ARTICLE.
2. ASSESSMENT ADMINISTRATION.
3. ALLOCATION OF TAXES AMONG CLASSES OF REAL PROPERTY.
4. MISCELLANEOUS PROVISIONS.

TITLE 1
IMPLEMENTATION OF ARTICLE

SECTION 1710. DEFINITIONS.
1711. ADOPTION OF ARTICLE.
1712. APPLICABILITY; SCOPE OF ARTICLE.
1713. COUNTY REVALUATION COMMISSION.

S 1710. DEFINITIONS. AS USED IN THIS ARTICLE:

1. "CLASS" OR "CLASS OF REAL PROPERTY" MEANS ANY OF THE CLASSES DEFINED IN SUBDIVISION ONE OF SECTION SEVENTEEN HUNDRED THIRTY OF THIS ARTICLE.

2. "SEGMENT" MEANS THE PART OF A SPLIT TAX DISTRICT THAT IS LOCATED (A) WITHIN A COUNTY WHICH HAS ADOPTED THE PROVISIONS OF THIS ARTICLE OR (B) WITHIN A CITY OR TOWN OUTSIDE OF SUCH COUNTY.

3. "SPLIT TAX DISTRICT" MEANS A SCHOOL DISTRICT OR A VILLAGE LOCATED PARTLY WITHIN AND PARTLY WITHOUT A COUNTY WHICH HAS ADOPTED THE PROVISIONS OF THIS ARTICLE.

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

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4. "TAX" MEANS A CHARGE IMPOSED UPON REAL PROPERTY BY OR ON BEHALF OF A COUNTY, CITY, TOWN, VILLAGE, OR SCHOOL DISTRICT FOR MUNICIPAL OR SCHOOL DISTRICT PURPOSES, INCLUDING A SPECIAL AD VALOREM LEVY IMPOSED ON BEHALF OF ANY OTHER SPECIAL DISTRICT, BUT DOES NOT INCLUDE A SPECIAL ASSESSMENT.

S 1711. ADOPTION OF ARTICLE. 1. THE COUNTY LEGISLATURE OF ANY COUNTY WHICH HAS A COUNTY TAX COMMISSION WITH MEMBERS WHO SERVE FIVE YEAR OVERLAPPING TERMS AND HAVE POWERS AND DUTIES WITH RESPECT TO REAL PROPERTY TAXATION MAY ADOPT A LOCAL LAW, WITHOUT REFERENDUM, TO PROVIDE THAT THE REAL PROPERTY TAX WITHIN THE CITIES, TOWNS, AND VILLAGES THEREIN SHALL BE ADMINISTERED IN ACCORDANCE WITH THE PROVISIONS OF THIS ARTICLE. A COPY OF SUCH LOCAL LAW SHALL BE FILED WITH THE CHIEF EXECUTIVE OFFICER OF EACH ASSESSING UNIT THEREIN AND WITH THE STATE BOARD WITHIN THIRTY DAYS OF THE ADOPTION THEREOF.

2. EACH ASSESSING UNIT WITHIN SUCH COUNTY SHALL ADOPT AN ASSESSMENT ROLL WITH FULL VALUE ASSESSMENTS THEREON. THESE FULL VALUE ASSESSMENTS SHALL BE ENTERED ON THE FIRST FINAL ASSESSMENT ROLL TO BE COMPLETED ON OR AFTER AUGUST FIRST OF THE THIRD CALENDAR YEAR FOLLOWING THE ADOPTION OF A LOCAL LAW PURSUANT TO SUBDIVISION ONE OF THIS SECTION. VALUATION DATA IS TO BE PROVIDED TO EACH ASSESSING UNIT BY THE COUNTY AS PART OF THE COUNTY-WIDE REVALUATION PROGRAM TO ENABLE EACH ASSESSING UNIT WITHIN THE COUNTY TO TIMELY ADOPT A FULL VALUE ASSESSMENT ROLL AS REQUIRED HEREIN.

3. EACH ASSESSING UNIT WITHIN THE COUNTY SHALL CONDUCT AN UPDATE OF ASSESSMENTS EVERY FIVE YEARS PURSUANT TO THE PROVISIONS OF SECTION SEVENTEEN HUNDRED TWENTY OF THIS ARTICLE. VALUATION DATA IS TO BE SHARED WITH THE COUNTY AND WITH OTHER ASSESSING UNITS WITHIN THE COUNTY.

S 1712. APPLICABILITY; SCOPE OF ARTICLE. 1. THE PROVISIONS OF THIS ARTICLE SHALL APPLY TO A COUNTY WHICH ENACTS A LOCAL LAW PURSUANT TO SECTION SEVENTEEN HUNDRED ELEVEN OF THIS TITLE AND TO EACH MUNICIPAL CORPORATION WHICH IS WHOLLY CONTAINED THEREIN.

2. NOTWITHSTANDING THE PROVISIONS OF ARTICLE TWENTY OF THIS CHAPTER, TO THE EXTENT THAT ANY PROVISION OF THIS ARTICLE MAY CONFLICT WITH ANOTHER PROVISION OF THIS CHAPTER OR ANY OTHER LAW PERTAINING TO REAL PROPERTY TAX ADMINISTRATION, THE PROVISIONS OF THIS ARTICLE SHALL CONTROL.

3. THE PROVISIONS OF ARTICLE NINETEEN OF THIS CHAPTER ARE NOT APPLICABLE TO A COUNTY WHICH HAS ADOPTED A LOCAL LAW PURSUANT TO SECTION SEVENTEEN HUNDRED ELEVEN OF THIS TITLE AND EACH MUNICIPAL CORPORATION WHICH IS WHOLLY CONTAINED THEREIN.

S 1713. COUNTY REVALUATION COMMISSION. 1. ESTABLISHMENT. THE LOCAL LAW ADOPTED PURSUANT TO SECTION SEVENTEEN HUNDRED ELEVEN OF THIS TITLE SHALL INCLUDE PROVISIONS ESTABLISHING A COUNTY REVALUATION COMMISSION, WHICH SHALL OVERSEE A COUNTY-WIDE REVALUATION TO BE COMPLETED AT THE EXPENSE OF THE COUNTY.

2. MEMBERSHIP. (A) THE COUNTY REVALUATION COMMISSION SHALL CONSIST OF AT LEAST FIVE MEMBERS, APPOINTED BY EITHER THE COUNTY EXECUTIVE, SUBJECT TO THE CONFIRMATION OF THE COUNTY GOVERNING BODY, OR THE COUNTY GOVERNING BODY, IF THE COUNTY HAS NOT ELECTED A COUNTY EXECUTIVE. THERE MAY BE AS MANY MEMBERS OF THE COMMISSION AS THERE ARE ASSESSING UNITS WITHIN THE COUNTY PLUS FIVE; PROVIDED, HOWEVER, THAT EACH ASSESSING UNIT NEED NOT BE REPRESENTED ON THE COMMISSION, NOR NEED ASSESSING UNITS BE REPRESENTED IN EQUAL NUMBER, IF THE LOCAL LAW DOES NOT SO PROVIDE. THE COMMISSION SHALL MEET AT LEAST ONCE IN EACH CALENDAR MONTH UNTIL A COUNTY-WIDE REVALUATION IS COMPLETED.

(B) NO MEMBER OF THE COMMISSION SHALL BE AN EMPLOYEE OR ELECTED OFFICIAL OF THE COUNTY.

(C) EACH MEMBER OF THE COMMISSION SHALL TAKE AN OATH OF OFFICE PRIOR TO SERVICE AS A MEMBER.

(D) THE APPOINTING AUTHORITY SHALL DESIGNATE ONE OF THE MEMBERS OF THE COMMISSION TO SERVE AS CHAIRPERSON. THE COMMISSION SHALL CHOOSE FROM AMONG ITS MEMBERS ALL SUCH OTHER OFFICERS WHOM THE COMMISSION DEEMS NECESSARY, INCLUDING A SECRETARY TO PROVIDE FOR PUBLIC NOTICE OF THE TIME AND PLACE OF EACH MEETING AND TO KEEP FULL AND ACCURATE RECORDS OF EACH MEETING.

3. POWERS AND DUTIES. (A) THE COUNTY REVALUATION COMMISSION SHALL HAVE FULL AUTHORITY TO TAKE ALL NECESSARY STEPS FOR IMPLEMENTATION OF THE COUNTY-WIDE REVALUATION; PROVIDED, HOWEVER, THAT THE COMMISSION SHALL HAVE NO AUTHORITY TO REVIEW THE VALUATION OR EXEMPT STATUS OF ANY INDIVIDUAL PARCEL AS ESTABLISHED BY AN ASSESSOR OR BOARD OF ASSESSMENT REVIEW IN THE COUNTY.

(B) THE COMMISSION MAY APPOINT A STAFF OR CONTRACT FOR TECHNICAL SERVICES TO PERFORM SUCH DUTIES AS ARE NECESSARY TO ENABLE MEMBERS TO PROPERLY AND EFFICIENTLY CARRY OUT THE PROVISIONS OF THIS ARTICLE, SUBJECT TO BUDGETARY APPROPRIATIONS. NOTHING IN THIS SUBDIVISION SHALL BE CONSTRUED TO PREVENT A COUNTY FROM ASSIGNING EXISTING COUNTY PERSONNEL TO ASSIST THE COMMISSION IN LIEU OF ADDITIONAL BUDGETARY APPROPRIATIONS.

4. CESSATION. THE COUNTY REVALUATION COMMISSION SHALL CEASE TO EXIST UPON COMPLETION OF THE COUNTY-WIDE REVALUATION.

TITLE 2

ASSESSMENT ADMINISTRATION

S 1720. STANDARD OF ASSESSMENT; VALUATION DATE. 1. ALL REAL PROPERTY SUBJECT TO TAXATION IN EACH ASSESSING UNIT TO WHICH THIS ARTICLE APPLIES SHALL BE ASSESSED AT ITS FULL VALUE AS OF THE FIRST DAY OF JANUARY OF THE YEAR PRECEDING THE YEAR IN WHICH THE INITIAL REVALUATION IS IMPLEMENTED AND AS OF THE FIRST DAY OF JANUARY IN EVERY FIFTH YEAR THEREAFTER. THE VALUATION DATE SHALL BE IMPRINTED OR OTHERWISE INDICATED AT THE TOP OF EACH PAGE OF EACH VOLUME OF SUCH ROLL.

2. AT ANY TIME WITHIN THE FIVE YEAR CYCLE, AN ASSESSOR MAY ADJUST THE ASSESSMENT OF ANY PARCEL IF THE VALUE OF THE PARCEL HAS BEEN SUBSTANTIALLY AFFECTED BY A CHANGE IN PHYSICAL CONDITION, BY A CHANGE IN FEDERAL, STATE, OR LOCAL LAND USE REGULATION, OR BY EXTRAORDINARY PHYSICAL CHANGES IN THE AREA IN WHICH THE PROPERTY IS LOCATED. THE ADJUSTED ASSESSMENT SHALL BE COMPUTED AS IF THE CHANGE HAD EXISTED AS OF THE VALUATION DATE OF THE ASSESSING UNIT.

S 1721. TAXABLE STATUS DATE. THE TAXABLE STATUS OF REAL PROPERTY IN EACH ASSESSING UNIT TO WHICH THIS ARTICLE APPLIES SHALL BE DETERMINED ANNUALLY ACCORDING TO ITS CONDITION AND OWNERSHIP AS OF THE FIRST DAY OF MARCH, AND THE VALUATION THEREOF SHALL BE DETERMINED AS OF THE PRECEDING JANUARY FIRST, AS PROVIDED IN SECTION SEVENTEEN HUNDRED TWENTY OF THIS TITLE. THE DATE OF TAXABLE STATUS OF REAL PROPERTY CONTAINED ON ANY ASSESSMENT ROLL SHALL BE IMPRINTED OR OTHERWISE INDICATED AT THE TOP OF EACH PAGE OF EACH VOLUME OF SUCH ROLL.

S 1722. REVIEW OF ASSESSMENTS. 1. ADMINISTRATIVE REVIEW OF ASSESSMENTS SHALL BE AVAILABLE IN ACCORDANCE WITH THE PROVISIONS OF TITLE ONE-A OF ARTICLE FIVE OF THIS CHAPTER, SUBJECT TO THE PROVISIONS OF SUBDIVISION THREE OF THIS SECTION.

2. JUDICIAL REVIEW OF ASSESSMENTS SHALL BE AVAILABLE IN ACCORDANCE WITH THE PROVISIONS OF TITLES ONE AND ONE-A OF ARTICLE SEVEN OF THIS CHAPTER, SUBJECT TO THE PROVISIONS OF SUBDIVISION THREE OF THIS SECTION.

3. AN ASSESSMENT MAY BE CHALLENGED ON THE GROUNDS OF INEQUALITY ONLY IF (A) THE COUNTY HAS DETERMINED, PURSUANT TO SECTION SEVENTEEN HUNDRED TWENTY-FIVE OF THIS TITLE, THAT THE ASSESSING UNIT IS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION SEVENTEEN HUNDRED TWENTY OF THIS TITLE, AND SUCH DETERMINATION, IF TIMELY CHALLENGED BY THE ASSESSING UNIT, IS UPHELD ON APPEAL, AS PROVIDED FOR IN SECTION SEVENTEEN HUNDRED TWENTY-FIVE OF THIS TITLE, OR (B) THE COMPLAINANT DEMONSTRATES BY CLEAR AND COMPELLING EVIDENCE THAT THE ASSESSING UNIT IS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF SUCH SECTION. FOR PURPOSES OF THIS PROVISION, THE TERM "CLEAR AND COMPELLING EVIDENCE" SHALL INCLUDE A STRATIFIED RANDOM SAMPLE COMPLYING WITH THE REQUIREMENTS OF SUBDIVISION THREE OF SECTION SEVEN HUNDRED TWENTY OF THIS CHAPTER, BUT SHALL NOT INCLUDE THE STATE EQUALIZATION RATE OR THE RESIDENTIAL ASSESSMENT RATIO.

S 1723. STATE EQUALIZATION RATES. STATE EQUALIZATION RATES FOR ASSESSING UNITS IN A COUNTY WHICH IS SUBJECT TO THE PROVISIONS OF THIS ARTICLE SHALL BE DETERMINED IN THE MANNER SET FORTH IN ARTICLE TWELVE OF THIS CHAPTER, SUBJECT TO THE FOLLOWING:

1. MARKET VALUE SURVEYS. THE STATE BOARD SHALL CONDUCT EACH MARKET VALUE SURVEY WITHIN THE COUNTY BY SAMPLING THE RATIO OF ASSESSMENTS TO MARKET VALUES FOR EACH MAJOR TYPE OF TAXABLE REAL PROPERTY IN THE COUNTY.

2. IDENTICAL EQUALIZATION RATES. THE STATE BOARD SHALL ESTABLISH IDENTICAL EQUALIZATION RATES FOR ALL OF THE ASSESSING UNITS IN THE COUNTY.

3. ADMINISTRATIVE REVIEW. (A) IF AN ASSESSING UNIT IN THE COUNTY FILES A COMPLAINT WITH THE STATE BOARD AGAINST A TENTATIVE EQUALIZATION RATE, IT SHALL SIMULTANEOUSLY, IN ADDITION TO ANY OTHER REQUIREMENT, SERVE A COPY OF ITS COMPLAINT UPON ALL THE OTHER ASSESSING UNITS IN THE COUNTY.

(B) IF AN ASSESSING UNIT SHOULD WISH TO SUPPORT, OBJECT TO, OR EXPRESS AN OPINION ON A COMPLAINT FILED BY ANOTHER ASSESSING UNIT IN THE COUNTY, IT SHALL HAVE THE RIGHT TO FILE WRITTEN STATEMENTS WITH THE STATE BOARD ON OR BEFORE THE DATE ON WHICH THE COMPLAINT IS SCHEDULED TO BE HEARD. SIMULTANEOUSLY, A COPY OF ANY SUCH STATEMENTS SHALL BE SERVED UPON ALL THE OTHER ASSESSING UNITS IN THE COUNTY.

(C) ANY CHANGE MADE TO THE TENTATIVE EQUALIZATION RATE AS A RESULT OF ADMINISTRATIVE REVIEW SHALL APPLY TO ALL OF THE ASSESSING UNITS IN THE COUNTY.

4. JUDICIAL REVIEW. IF AN ASSESSING UNIT IN THE COUNTY PETITIONS FOR JUDICIAL REVIEW OF A FINAL EQUALIZATION RATE, A COPY OF ITS PETITION SHALL SIMULTANEOUSLY BE SERVED UPON THE OTHER ASSESSING UNITS IN THE COUNTY. ANY CHANGE MADE TO THE FINAL EQUALIZATION RATE AS A RESULT OF SUCH JUDICIAL REVIEW SHALL APPLY TO ALL OF THE ASSESSING UNITS IN THE COUNTY.

S 1724. APPORTIONMENT OF TAXES. 1. WHEN A MUNICIPAL CORPORATION IS WHOLLY CONTAINED WITHIN TWO OR MORE ASSESSING UNITS TO WHICH THIS ARTICLE IS APPLICABLE, THE TAXES OF THE MUNICIPAL CORPORATION SHALL BE APPORTIONED BETWEEN OR AMONG SUCH ASSESSING UNITS AS FOLLOWS:

(A) IF THE MUNICIPAL CORPORATION HAS NOT ADOPTED CLASSIFIED TAX RATES PURSUANT TO TITLE THREE OF THIS ARTICLE, TAXES SHALL BE LEVIED DIRECTLY UPON THE TAXABLE ASSESSED VALUATIONS APPEARING ON THE ASSESSMENT ROLLS,

SUBJECT TO THE PROVISIONS OF SUBDIVISION THREE OF SECTION SEVENTEEN HUNDRED TWENTY-FIVE OF THIS TITLE.

(B) IF THE MUNICIPAL CORPORATION HAS ADOPTED CLASSIFIED TAX RATES PURSUANT TO TITLE THREE OF THIS ARTICLE, TAXES SHALL BE ALLOCATED IN THE MANNER PROVIDED THEREIN, SUBJECT TO THE PROVISIONS OF SUBDIVISION THREE OF SECTION SEVENTEEN HUNDRED TWENTY-FIVE OF THIS TITLE.

2. WHEN A SPLIT TAX DISTRICT HAS NOT ESTABLISHED CLASSIFIED TAX RATES PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-THREE OF THIS ARTICLE, THE TAXES OF THE SPLIT TAX DISTRICT SHALL BE APPORTIONED AS FOLLOWS:

(A) THE ASSESSING UNITS IN THE COUNTY TO WHICH THIS ARTICLE APPLIES SHALL BE TREATED COLLECTIVELY AS IF THEY WERE A SINGLE UNIT, AND TAXES SHALL BE APPORTIONED BETWEEN OR AMONG THAT SINGLE UNIT AND ALL OTHER ASSESSING UNITS IN THE MANNER OTHERWISE PROVIDED BY LAW.

(B) WITHIN THE COUNTY TO WHICH THIS ARTICLE APPLIES, TAXES SHALL BE LEVIED DIRECTLY UPON THE TAXABLE ASSESSED VALUATIONS APPEARING ON THE ASSESSMENT ROLLS, SUBJECT TO THE PROVISIONS OF SUBDIVISION THREE OF SECTION SEVENTEEN HUNDRED TWENTY-FIVE OF THIS TITLE.

S 1725. REVIEW OF COMPLIANCE BY COUNTY. 1. SCOPE OF REVIEW. WITHIN THIRTY DAYS AFTER THE FILING OF A FINAL ASSESSMENT ROLL BY ANY ASSESSING UNIT, THE COUNTY SHALL REVIEW SUCH ROLL TO DETERMINE WHETHER THE ASSESSING UNIT IS IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION SEVENTEEN HUNDRED TWENTY OF THIS TITLE. IN CONDUCTING SUCH REVIEW, THE COUNTY SHALL CONSIDER THE OVERALL LEVEL OF ASSESSMENT, THE UNIFORMITY OF ASSESSMENTS, AND THE AMOUNT OF TIME THAT HAS PASSED SINCE THE LAST REVALUATION OR UPDATE.

2. COMPLIANCE. WHEN THE COUNTY DETERMINES THAT THE ASSESSING UNIT IS IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION SEVENTEEN HUNDRED TWENTY OF THIS TITLE, A PERCENTAGE OF ONE HUNDRED PERCENT SHALL BE USED FOR THE EQUALIZATION OF ASSESSMENTS OF SPECIAL FRANCHISE PROPERTY, ASSESSMENTS OF TAXABLE STATE LAND, RAILROAD CEILINGS, AND ANY OTHER ASSESSMENT, CEILING, EXEMPTION, OR VALUE FOR WHICH ANY STATUTE WOULD OTHERWISE REQUIRE APPLICATION OF A STATE EQUALIZATION RATE OR SPECIAL EQUALIZATION RATE.

3. NON-COMPLIANCE. (A) WHEN THE COUNTY DETERMINES THAT AN ASSESSING UNIT IS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION SEVENTEEN HUNDRED TWENTY OF THIS TITLE, THE COUNTY, AFTER CONSULTING WITH SUCH ASSESSING UNIT, MAY REQUEST THE PUBLIC OFFICIAL HAVING CUSTODY OF THAT ASSESSMENT ROLL OR ANY TAX LEVYING BODY TO TAKE ANY ACTIONS THAT ARE NECESSARY TO PROVIDE FOR AN EQUITABLE APPORTIONMENT OF TAXES LEVIED AGAINST THE ASSESSMENTS APPEARING ON THAT ASSESSMENT ROLL AND MAY REQUEST THAT THE ASSESSOR AND THE ASSESSING UNIT TAKE ANY STEPS NECESSARY TO ASSURE THAT THE NEXT ASSESSMENT ROLL PREPARED IS IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION SEVENTEEN HUNDRED TWENTY OF THIS TITLE. IF SUCH ACTIONS CANNOT BE TAKEN PRIOR TO THE EXTENSION OF TAXES FOR THAT FISCAL YEAR, THE TAX LEVYING BODY MAY CAUSE THE LEVY FOR THE ENSUING FISCAL YEAR TO BE ADJUSTED TO ACCOUNT FOR THE IMPROPER APPORTIONMENTS, UPON NOTICE TO THE STATE BOARD.

(B) IN THE EVENT THAT THE ASSESSING UNIT DOES NOT AGREE WITH THE COUNTY'S DETERMINATION OR RECOMMENDED COURSE OF ACTION, SUCH ASSESSING UNIT MAY REQUEST FURTHER REVIEW OF THE MATTER BY THE MUNICIPAL COMPLIANCE APPEALS PANEL AUTHORIZED PURSUANT TO SUBDIVISION FOUR OF THIS SECTION.

4. MUNICIPAL COMPLIANCE APPEALS PANEL. (A) THE MUNICIPAL COMPLIANCE APPEALS PANEL SHALL ADJUDICATE DISPUTES BETWEEN THE COUNTY AND AN ASSESSING UNIT WITHIN THE COUNTY REGARDING COMPLIANCE WITH THE REQUIREMENTS OF SECTION SEVENTEEN HUNDRED TWENTY OF THIS TITLE.

(B) THE MUNICIPAL COMPLIANCE APPEALS PANEL SHALL BE COMPOSED OF FIVE MEMBERS, EACH BEING A RESIDENT OF A DIFFERENT ASSESSING UNIT WITHIN THE COUNTY. SUCH MEMBERS SHALL BE APPOINTED BY EITHER THE COUNTY EXECUTIVE, SUBJECT TO THE CONFIRMATION OF THE COUNTY GOVERNING BODY, OR THE COUNTY GOVERNING BODY, IF THE COUNTY HAS NOT ELECTED A COUNTY EXECUTIVE. EACH OF THE MEMBERS SHALL BE APPOINTED ON THE WRITTEN RECOMMENDATION OF THE CHIEF EXECUTIVE OFFICER OF THE ASSESSING UNIT BEING REPRESENTED. PROVISION SHALL ALSO BE MADE FOR THE APPOINTMENT, IN THE MANNER PROVIDED IN THIS PARAGRAPH, OF ONE ALTERNATE MEMBER TO SERVE IN THE EVENT OF THE RECUSAL OR ABSENCE OF A REGULAR MEMBER OF THE COMPLIANCE APPEALS PANEL.

(C) EACH MEMBER SHALL SERVE A THREE YEAR TERM AND SHALL CONTINUE TO HOLD OFFICE UNTIL HIS OR HER SUCCESSOR IS APPOINTED AND DULY QUALIFIED. A MEMBER CHOSEN TO FILL A VACANCY CREATED OTHERWISE THAN BY EXPIRATION OF A TERM SHALL BE APPOINTED FOR THE UNEXPIRED TERM OF THE MEMBER WHOM HE OR SHE IS TO SUCCEED. AN ASSESSING UNIT SHALL NOT BE REPRESENTED ON THE PANEL FOR MORE THAN ONE TERM UNTIL SUCH TIME AS ALL OTHER ASSESSING UNITS HAVE BEEN REPRESENTED ON SUCH PANEL.

(D) NO MEMBER OF THE PANEL SHALL BE AN EMPLOYEE OR AN ELECTED OFFICIAL OF THE COUNTY. EACH MEMBER OF THE PANEL SHALL TAKE AN OATH OF OFFICE PRIOR TO SERVICE AS A MEMBER. THE APPOINTING AUTHORITY SHALL DESIGNATE ONE OF THE MEMBERS OF THE PANEL TO SERVE AS CHAIRPERSON. THE PANEL SHALL HAVE THE POWER AND DUTY TO ADOPT AND AMEND SUITABLE PROCEDURAL RULES WITH RESPECT TO THE FUNCTIONING OF THE PANEL AND THE SETTING OF TIME LIMITS FOR THE HEARING OF APPEALS, THE RENDERING OF DECISIONS, AND THE FILING OF DECISIONS OF THE PANEL WITH THE CLERK OF THE COUNTY AND THE CLERK OF ALL MUNICIPALITIES WITHIN THE COUNTY.

5. APPEAL TO STATE BOARD. ANY MUNICIPAL CORPORATION ADVERSELY AFFECTED BY ANY ACTION, OR LACK OF ACTION, BY THE COUNTY PURSUANT TO THIS SECTION OR ANY DETERMINATION BY THE MUNICIPAL COMPLIANCE APPEALS PANEL MAY SEEK REVIEW BY THE STATE BOARD IN THE MANNER PROVIDED BY TITLE ONE OF ARTICLE EIGHT OF THIS CHAPTER. SUCH REVIEW MUST BE COMMENCED BY SERVICE OF A COMPLAINT UPON THE STATE BOARD AND THE COUNTY WITHIN ONE HUNDRED TWENTY DAYS OF THE ACTION AT ISSUE. THE STANDARD OF REVIEW BY THE STATE BOARD SHALL BE WHETHER THE ACTION TAKEN RESULTED IN A FAIR AND EQUITABLE APPORTIONMENT OF TAXES. THE STATE BOARD MAY ISSUE AN ORDER DIRECTING CORRECTIVE ACTION NECESSARY FOR THE FAIR AND EQUITABLE APPORTIONMENT OF TAXES. THE STATE BOARD SHALL PROVIDE BY RULE FOR THE PROCEDURES TO BE FOLLOWED IN THE REVIEW OF COUNTY AND MUNICIPAL COMPLIANCE APPEALS PANEL ACTIONS PURSUANT TO SUBDIVISIONS THREE AND FOUR OF THIS SECTION.

6. CHANGE IN LEVEL OF ASSESSMENT FACTOR. THE COUNTY SHALL ESTABLISH THE APPROPRIATE CHANGE IN LEVEL OF ASSESSMENT FACTOR, AS DEFINED IN SECTION TWELVE HUNDRED TWENTY OF THIS CHAPTER, FOR EACH ASSESSING UNIT, TO THE EXTENT REQUIRED FOR THE COMPUTATION OF ANY EXEMPTION FROM TAXATION.

S 1726. CONDOMINIUM ASSESSMENTS. REAL PROPERTY OWNED ON A CONDOMINIUM BASIS AND CLASSIFIED WITHIN CLASS ONE PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY OF THIS ARTICLE SHALL BE ASSESSED PURSUANT TO THE PROVISIONS OF THIS SECTION.

1. THE ASSESSOR OF AN ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS LOCATED SHALL COMPUTE AN ASSESSMENT WHICH WOULD BE PLACED ON SUCH PARCEL PURSUANT TO THE PROVISIONS OF SECTION FIVE HUNDRED EIGHTY-ONE OF THIS CHAPTER AND SECTION THREE HUNDRED THIRTY-NINE-Y OF THE REAL PROPERTY LAW, WHICH VALUE SHALL BE KNOWN AS THE RESTRICTED ASSESSED VALUATION.

2. THE ASSESSOR OF AN ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS LOCATED SHALL COMPUTE AN ASSESSMENT WHICH WOULD BE PLACED ON SUCH PARCEL WITHOUT REGARD TO THE RESTRICTIONS FOUND IN SECTION FIVE HUNDRED EIGHT-

Y-ONE OF THIS CHAPTER AND SECTION THREE HUNDRED THIRTY-NINE-Y OF THE REAL PROPERTY LAW, WHICH VALUE SHALL BE KNOWN AS THE UNRESTRICTED ASSESSED VALUATION.

3. THE ASSESSOR OF AN ASSESSING UNIT SHALL ENTER THE UNRESTRICTED ASSESSED VALUATION ON THE ASSESSMENT ROLL OF SUCH ASSESSING UNIT AND THE RESTRICTED ASSESSED VALUATION IN A SEPARATE COLUMN OF THE ASSESSMENT ROLL OF SUCH ASSESSING UNIT.

4. A MUNICIPAL CORPORATION WHICH ESTABLISHES CLASS TAX RATES PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-ONE OF THIS ARTICLE SHALL LEVY SUCH TAXES AGAINST THE UNRESTRICTED ASSESSED VALUATION OF SUCH PARCELS FOR TAXES IMPOSED BY OR ON BEHALF OF SUCH MUNICIPAL CORPORATION.

5. A MUNICIPAL CORPORATION WHICH DOES NOT ESTABLISH CLASS TAX RATES PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-ONE OF THIS ARTICLE SHALL LEVY SUCH TAXES AGAINST THE RESTRICTED ASSESSED VALUATION OF SUCH PARCELS FOR TAXES LEVIED BY OR ON BEHALF OF SUCH MUNICIPAL CORPORATION.

TITLE 3

ALLOCATION OF TAXES AMONG CLASSES OF REAL PROPERTY

S 1730. CLASSIFICATION OF REAL PROPERTY. 1. THE ASSESSOR OF EACH ASSESSING UNIT SHALL CLASSIFY ALL REAL PROPERTY ON EACH ASSESSMENT ROLL AS FOLLOWS:

CLASS ONE: ALL ONE, TWO, AND THREE FAMILY RESIDENTIAL REAL PROPERTY, INCLUDING THE LAND ASSESSED THEREWITH, AND SUCH DWELLINGS USED IN PART FOR NONRESIDENTIAL PURPOSES BUT WHICH ARE USED PRIMARILY FOR RESIDENTIAL PURPOSES, EXCEPT SUCH PROPERTY HELD IN COOPERATIVE FORM OF OWNERSHIP, AND ALL OTHER RESIDENTIAL REAL PROPERTY HELD IN CONDOMINIUM FORM OF OWNERSHIP, AND ALL VACANT LAND PARCELS WHICH ARE ZONED RESIDENTIAL AND ARE NOT SUBJECT TO A VARIANCE WHICH WOULD PERMIT A NON-RESIDENTIAL USE.

CLASS TWO: ALL OTHER RESIDENTIAL REAL PROPERTY, EXCEPT HOTELS AND MOTELS AND OTHER SIMILAR COMMERCIAL PROPERTY.

CLASS THREE: ALL OTHER REAL PROPERTY WHICH IS NOT DESIGNATED AS CLASS ONE OR CLASS TWO.

2. IN ADDITION TO ANY OTHER REQUIREMENTS OF LAW OR RULE OF THE STATE BOARD, THE ASSESSMENT ROLL SHALL CONTAIN A SEPARATE COLUMN FOR THE ENTRY OF THE CLASS DESIGNATION REQUIRED BY THIS SECTION. THE ASSESSOR SHALL ENTER THE APPROPRIATE CLASS DESIGNATION IN THIS COLUMN FOR EACH PARCEL LISTED ON THE ASSESSMENT ROLL.

3. THE DETERMINATION OF INCLUSION WITHIN A CLASS PURSUANT TO THIS SECTION SHALL BE SUBJECT TO ADMINISTRATIVE AND JUDICIAL REVIEW AS PROVIDED BY LAW FOR THE REVIEW OF ASSESSMENTS.

S 1731. CLASS TAX RATES. 1. A MUNICIPAL CORPORATION TO WHICH THIS ARTICLE APPLIES, OTHER THAN A SCHOOL DISTRICT WHOLLY CONTAINED WITHIN A CITY OR TOWN, MAY ADOPT A LOCAL LAW OR A RESOLUTION, AFTER A PUBLIC HEARING, AUTHORIZING THE GOVERNING BODY OF THE MUNICIPAL CORPORATION TO ANNUALLY ESTABLISH DIFFERENT TAX RATES FOR EACH CLASS OF PROPERTY, SUBJECT TO THE LIMITATIONS SET FORTH IN THIS SECTION.

2. THE CLASS TAX RATES SO ESTABLISHED SHALL BE SUBJECT TO THE FOLLOWING LIMITATIONS:

(A) CLASS ONE: THE CLASS ONE TAX RATE MAY NOT BE GREATER THAN EITHER THE CLASS TWO TAX RATE OR THE CLASS THREE TAX RATE.

(B) CLASS TWO: THE CLASS TWO TAX RATE MAY NOT BE GREATER THAN EITHER THE CLASS ONE TAX RATE MULTIPLIED BY A FACTOR OF 1.25 OR THE CLASS THREE TAX RATE, WHICHEVER IS LOWER.

(C) CLASS THREE: THE CLASS THREE TAX RATE MAY NOT EXCEED THE CLASS ONE TAX RATE MULTIPLIED BY A FACTOR OF 1.25; PROVIDED THAT IF A "HOMEOWNER PROTECTION FACTOR" IN EXCESS OF 1.25 HAS BEEN DETERMINED PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-TWO OF THIS TITLE, THE CLASS THREE TAX RATE MAY NOT EXCEED THE CLASS ONE TAX RATE MULTIPLIED BY THE HOMEOWNER PROTECTION FACTOR.

3. WHEN A CITY OR TOWN HAS ADOPTED CLASS TAX RATES PURSUANT TO THIS SECTION, CLASS TAX RATES SHALL ALSO BE ADOPTED BY EACH SCHOOL DISTRICT WHICH IS WHOLLY CONTAINED WITHIN THE CITY OR TOWN, IN ACCORDANCE WITH THE INTER-CLASS RELATIONSHIPS PRESCRIBED BY THE CITY OR TOWN. IF NO SUCH RELATIONSHIPS HAVE BEEN PRESCRIBED, THE RATIO BETWEEN THE CLASS ONE TAX RATE AND THE OTHER CLASS TAX RATES SHALL BE THE SAME AS IN THE LAST PRECEDING CITY OR TOWN LEVY. IN NO EVENT SHALL ANY SCHOOL DISTRICT CLASS TAX RATE EXCEED THE LIMITATIONS PRESCRIBED BY SUBDIVISION TWO OF THIS SECTION.

4. A MUNICIPAL CORPORATION WHICH LEVIES TAXES ON BEHALF OF A SPECIAL DISTRICT MAY ESTABLISH CLASSIFIED TAX RATES FOR THE SPECIAL DISTRICT IN THE SAME MANNER AS PROVIDED IN THIS SECTION.

5. WHERE A MUNICIPAL CORPORATION HAS ADOPTED CLASSIFIED TAX RATES PURSUANT TO THIS SECTION, AND A TAXPAYER IS GRANTED A REFUND, PURSUANT TO ARTICLE FIVE OR ARTICLE SEVEN OF THIS CHAPTER, OF SOME OR ALL OF THE TAXES PAID TO SUCH MUNICIPAL CORPORATION, SUCH REFUND SHALL BE CHARGED TO THE CLASS OF REAL PROPERTY WHICH INCLUDES THE AFFECTED PARCEL.

6. A MUNICIPAL CORPORATION WHICH HAS AUTHORIZED THE ESTABLISHMENT OF CLASSIFIED TAX RATES PURSUANT TO THIS SECTION MAY RESCIND SUCH AUTHORIZATION BY LOCAL LAW OR RESOLUTION ADOPTED PRIOR TO THE FIRST LEVY OF TAXES TO WHICH SUCH RESCISSION IS TO BE APPLICABLE.

S 1732. HOMEOWNER PROTECTION. 1. TO ENSURE THAT THE TAX BURDEN DOES NOT SHIFT TO HOMEOWNERS AS A RESULT OF THE INITIAL REVALUATION, A LOCAL LAW OR RESOLUTION ADOPTED PURSUANT TO SUBDIVISION ONE OF SECTION SEVENTEEN HUNDRED THIRTY-ONE OF THIS TITLE MAY REQUIRE A "HOMEOWNER PROTECTION FACTOR" TO BE CALCULATED AND USED TO DETERMINE THE CLASS THREE TAX RATE LIMIT.

2. IF THE MUNICIPAL CORPORATION IS AN ASSESSING UNIT OR IS WHOLLY CONTAINED WITHIN A SINGLE ASSESSING UNIT, THE HOMEOWNER PROTECTION FACTOR SHALL EQUAL THE CLASS ONE CHANGE IN LEVEL OF ASSESSMENT FACTOR DIVIDED BY THE CLASS THREE CHANGE IN LEVEL OF ASSESSMENT FACTOR, AS DETERMINED BY THE COUNTY BASED UPON THE FINAL ASSESSMENT ROLL IMPLEMENTING THE INITIAL REVALUATION.

3. IF THE MUNICIPAL CORPORATION IS CONTAINED WITHIN TWO OR MORE ASSESSING UNITS, THE HOMEOWNER PROTECTION FACTOR FOR THE MUNICIPAL CORPORATION SHALL BE A WEIGHTED AVERAGE OF THE HOMEOWNER PROTECTION FACTORS OF THE RESPECTIVE ASSESSING UNITS. THE WEIGHT TO BE GIVEN TO EACH SUCH FACTOR SHALL EQUAL THE TAXABLE ASSESSED VALUE OF THE PART OF THE MUNICIPAL CORPORATION WITHIN THE ASSESSING UNIT DIVIDED BY THE TAXABLE ASSESSED VALUE OF THE MUNICIPAL CORPORATION AS A WHOLE, BASED UPON THE FINAL ASSESSMENT ROLL IMPLEMENTING THE INITIAL REVALUATION.

4. IF THE MUNICIPAL CORPORATION IS A SPLIT TAX DISTRICT, THE HOMEOWNER PROTECTION FACTOR SHALL BE DETERMINED WITHOUT REGARD TO THE PART OF THE MUNICIPAL CORPORATION THAT IS LOCATED OUTSIDE THE COUNTY TO WHICH THIS ARTICLE IS APPLICABLE.

5. ALL HOMEOWNER PROTECTION FACTORS ESTABLISHED PURSUANT TO THIS SECTION SHALL BE ROUNDED TO TWO DECIMAL PLACES.

S 1733. SPLIT TAX DISTRICTS. 1. NOTICE OF INTENT. THE GOVERNING BODY OF A SPLIT TAX DISTRICT WHICH INTENDS TO ESTABLISH CLASSIFIED TAX RATES SHALL FILE A NOTICE OF INTENT WITH EACH ASSESSOR WHO PREPARES AN ASSESSMENT ROLL USED IN WHOLE OR IN PART FOR THE LEVY OF TAXES BY SUCH TAX DISTRICT. THE NOTICE SHALL BE FILED WITH EACH ASSESSOR ON OR BEFORE THE TAXABLE STATUS DATE OF THE FIRST ASSESSMENT ROLL TO WHICH THE CLASSIFIED TAX RATES MAY APPLY.

2. CLASSIFICATION OF ASSESSMENT ROLLS; ASSESSOR CERTIFICATION. UPON RECEIVING NOTICE PURSUANT TO SUBDIVISION ONE OF THIS SECTION, EACH ASSESSOR WHO PREPARES AN ASSESSMENT ROLL USED IN WHOLE OR IN PART FOR THE LEVY OF TAXES BY SUCH ELIGIBLE SPLIT TAX DISTRICT SHALL CLASSIFY IN EITHER CLASS ONE, CLASS TWO, OR CLASS THREE EACH PROPERTY LISTED ON SUCH ROLL OR ON THE PART THEREOF APPLICABLE TO SUCH TAX DISTRICT. SUCH CLASSIFICATION OF INDIVIDUAL PROPERTIES SHALL BE SUBJECT TO ADMINISTRATIVE AND JUDICIAL REVIEW PURSUANT TO TITLE ONE-A OF ARTICLE FIVE AND TITLE ONE OF ARTICLE SEVEN OF THIS CHAPTER.

3. ADOPTION OF CLASS TAX RATES. A SPLIT TAX DISTRICT WHICH HAS FILED A NOTICE OF INTENT PURSUANT TO SUBDIVISION ONE OF THIS SECTION MAY AUTHORIZE OR RESCIND CLASS TAX RATES IN THE MANNER PROVIDED BY SECTION SEVENTEEN HUNDRED THIRTY-ONE OF THIS TITLE, EXCEPT THAT PRIOR NOTICE OF ANY HEARING REQUIRED THEREUNDER SHALL BE PROVIDED TO THE GOVERNING BODY OF EACH CITY AND TOWN IN WHICH THE SPLIT TAX DISTRICT IS LOCATED.

4. CANCELLATION. A SPLIT TAX DISTRICT MAY CANCEL A NOTICE OF INTENT WITHOUT A PUBLIC HEARING. A COPY OF SUCH CANCELLATION SHALL BE FILED WITH EACH ASSESSOR WHO PREPARES AN ASSESSMENT ROLL USED IN WHOLE OR IN PART FOR THE LEVY OF THE SPLIT TAX DISTRICT'S TAXES, THE COUNTY DIRECTOR OF REAL PROPERTY TAX SERVICES, AND THE STATE BOARD. UPON THE CANCELLATION OF A NOTICE OF INTENT, THE CLASSIFICATION REQUIREMENTS OF THIS SECTION SHALL CEASE TO BE APPLICABLE BUT MAY BE REINSTATED BY THE FILING OF A NEW NOTICE OF INTENT.

S 1734. CORRECTION OF ERRONEOUS ALLOCATIONS. UPON ITS OWN MOTION, OR AT THE DIRECTION OF THE STATE BOARD, A GOVERNING BODY WHICH HAS MADE A MATHEMATICAL ERROR IN ALLOCATING TAXES FOR A TAX LEVY FOR A FISCAL YEAR SHALL REDETERMINE THE AMOUNT OF TAXES THAT SHOULD HAVE BEEN ALLOCATED TO EACH CLASS FOR THAT LEVY. IF SUCH REDETERMINATION CANNOT BE MADE PRIOR TO THE EXTENSION OF TAXES FOR THAT FISCAL YEAR, THE GOVERNING BODY SHALL CAUSE THE LEVY FOR THE ENSUING FISCAL YEAR TO BE ADJUSTED TO ACCOUNT FOR THE IMPROPER APPORTIONMENT WHICH RESULTED FROM THE ERROR, UPON NOTICE TO THE STATE BOARD.

TITLE 4
MISCELLANEOUS PROVISIONS

S 1740. TRANSITIONAL EXEMPTION. 1. THE EFFECTIVE INCREASE IN ASSESSED VALUE OF ANY PARCEL OCCURRING IN THE FIRST YEAR OF THE IMPLEMENTATION OF THIS ARTICLE SHALL BE EXEMPT FROM TAXATION FOR A PERIOD OF FOUR YEARS, ACCORDING TO THE FOLLOWING SCHEDULE:

YEAR OF EXEMPTION	PERCENTAGE OF EXEMPTION
1	80
2	60
3	40

4	20

2. THE ASSESSOR OF EACH ASSESSING UNIT SHALL DETERMINE, FOR EACH PARCEL, THE EFFECTIVE INCREASE IN ASSESSED VALUE OCCURRING IN THE FIRST YEAR OF THE IMPLEMENTATION OF THIS ARTICLE AS FOLLOWS:

(A) THE ASSESSOR SHALL DETERMINE THE ANTICIPATED CHANGE IN LEVEL OF ASSESSMENT ON THE BASIS OF THE DATA USED TO PREPARE THE NOTICES REQUIRED BY SECTION FIVE HUNDRED ELEVEN OF THIS CHAPTER.

(B) THE TOTAL ASSESSED VALUE OF EACH PARCEL IN THE YEAR PRECEDING THE FIRST YEAR OF THE IMPLEMENTATION OF THIS ARTICLE SHALL BE MULTIPLIED BY THE ANTICIPATED CHANGE IN LEVEL OF ASSESSMENT.

(C) IF THE TOTAL ASSESSED VALUE OF ANY PARCEL IN THE FIRST YEAR OF THE IMPLEMENTATION OF THIS ARTICLE EXCEEDS THE RESULT DETERMINED FOR THE PARCEL IN PARAGRAPH (B) OF THIS SUBDIVISION, AFTER ACCOUNTING FOR ANY PHYSICAL AND QUANTITY CHANGES, THE EXCESS SHALL BE CONSIDERED THE EFFECTIVE INCREASE IN ASSESSED VALUE OF THE PARCEL, AND THE PARCEL SHALL BE EXEMPT FROM TAXATION TO THE EXTENT PROVIDED IN SUBDIVISION ONE OF THIS SECTION.

(D) UPON THE FILING OF THE ASSESSOR'S REPORT, THE STATE BOARD SHALL DETERMINE WHETHER THE ACTUAL CHANGE IN LEVEL OF ASSESSMENT DIFFERS FROM THE ANTICIPATED CHANGE IN LEVEL OF ASSESSMENT BY MORE THAN FIVE PERCENT. IF THE STATE BOARD DETERMINES THAT SUCH DIFFERENCE EXCEEDS FIVE PERCENT, IT SHALL SO NOTIFY THE ASSESSOR. THE ASSESSOR SHALL THEREUPON RECOMPUTE THE EFFECTIVE INCREASE IN ASSESSED VALUE OF EACH PARCEL USING THE ACTUAL CHANGE IN LEVEL OF ASSESSMENT AND SHALL RECOMPUTE THE EXEMPTION TO TAKE INTO ACCOUNT THE RECALCULATED EFFECTIVE INCREASE IN ASSESSED VALUE. SUCH RECOMPUTATION SHALL BE REQUIRED NOTWITHSTANDING THE FACT THAT THE ASSESSOR RECEIVES THE CERTIFICATION AFTER THE COMPLETION, VERIFICATION, AND FILING OF THE FINAL ASSESSMENT ROLL. IF THE ASSESSOR DOES NOT HAVE CUSTODY OF THE ROLL WHEN SUCH CERTIFICATION IS RECEIVED, THE ASSESSOR SHALL CERTIFY THE RECOMPUTED EXEMPTION TO THE LOCAL OFFICERS HAVING CUSTODY AND CONTROL OF THE ROLL, AND SUCH LOCAL OFFICERS ARE HEREBY DIRECTED AND AUTHORIZED TO ENTER THE RECOMPUTED EXEMPTION CERTIFIED BY THE ASSESSOR ON THE ROLL.

3. FOR PURPOSES OF SUBDIVISIONS FOUR AND FIVE OF THIS SECTION, THE TERM "ADJUSTED TAXABLE ASSESSED VALUE" SHALL MEAN THE ASSESSED VALUE ACTUALLY SUBJECT TO TAXATION FOR MUNICIPAL PURPOSES PLUS THE AMOUNT OF ASSESSED VALUE PARTIALLY EXEMPT FROM TAXATION PURSUANT TO THIS SECTION.

4. WHEN A MUNICIPAL CORPORATION, OTHER THAN A SPLIT TAX DISTRICT, IS WHOLLY CONTAINED WITHIN TWO OR MORE ASSESSING UNITS TO WHICH THIS ARTICLE IS APPLICABLE, THE TAXES OF THE MUNICIPAL CORPORATION SHALL BE APPORTIONED BETWEEN OR AMONG SUCH ASSESSING UNITS AS PROVIDED IN THIS SUBDIVISION DURING THE FOUR YEAR TRANSITION PERIOD DURING WHICH THE PROVISIONS OF THIS SECTION ARE IN FORCE, NOTWITHSTANDING THE PROVISIONS OF SECTION SEVENTEEN HUNDRED TWENTY-FOUR OF THIS ARTICLE.

(A) IF THE MUNICIPAL CORPORATION HAS NOT ADOPTED CLASSIFIED TAX RATES PURSUANT TO TITLE THREE OF THIS ARTICLE, TAXES SHALL BE APPORTIONED BETWEEN OR AMONG THE ASSESSING UNITS ON THE BASIS OF THE ADJUSTED TAXABLE ASSESSED VALUE IN EACH ASSESSING UNIT.

(B) IF THE MUNICIPAL CORPORATION HAS ADOPTED CLASSIFIED TAX RATES PURSUANT TO TITLE THREE OF THIS ARTICLE, TAXES SHALL BE ALLOCATED IN THE MANNER PROVIDED IN SECTION SEVENTEEN HUNDRED THIRTY-TWO OF THIS ARTICLE, SUBJECT TO THE FOLLOWING:

(I) THE CURRENT PERCENTAGES FOR EACH CLASS SHALL BE DETERMINED ON THE BASIS OF THE ADJUSTED TAXABLE ASSESSED VALUE, RATHER THAN THE TAXABLE

ASSESSED VALUE, OF THE CLASS AND OF ALL REAL PROPERTY IN THE MUNICIPAL CORPORATION.

(II) THE TAXES THAT ARE TO BE APPORTIONED TO EACH CLASS SHALL BE FURTHER APPORTIONED BETWEEN OR AMONG THE ASSESSING UNITS ON THE BASIS OF THE ADJUSTED TAXABLE ASSESSED VALUE OF THE CLASS IN EACH ASSESSING UNIT.

5. THE TAXES OF A SPLIT TAX DISTRICT SHALL BE APPORTIONED AS PROVIDED IN THIS SUBDIVISION DURING THE FOUR YEAR TRANSITION PERIOD DURING WHICH THE PROVISIONS OF THIS SECTION ARE IN FORCE, NOTWITHSTANDING THE PROVISIONS OF SECTION SEVENTEEN HUNDRED TWENTY-FOUR OF THIS ARTICLE.

(A) IF THE SPLIT TAX DISTRICT HAS ESTABLISHED CLASSIFIED TAX RATES PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-THREE OF THIS ARTICLE, TAXES SHALL BE ALLOCATED IN THE MANNER PROVIDED IN SUBDIVISION FOUR OF THAT SECTION, EXCEPT THAT THE TOTAL TAXABLE FULL VALUATION OF A CLASS IN A SEGMENT SHALL BE DETERMINED BY DIVIDING THE ADJUSTED TAXABLE ASSESSED VALUE, RATHER THAN THE TOTAL TAXABLE ASSESSED VALUE, OF EACH CLASS OF THE CLASS IN THE SEGMENT BY APPLICABLE STATE EQUALIZATION RATE OR SPECIAL EQUALIZATION RATE.

(B) IF THE SPLIT TAX DISTRICT HAS NOT ESTABLISHED CLASSIFIED TAX RATES PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-THREE OF THIS ARTICLE, TAXES SHALL BE ALLOCATED AS FOLLOWS:

(I) THE ASSESSING UNITS IN THE COUNTY TO WHICH THIS ARTICLE APPLIES SHALL BE TREATED COLLECTIVELY AS IF THEY WERE A SINGLE UNIT, AND TAXES SHALL BE APPORTIONED BETWEEN OR AMONG THAT SINGLE UNIT AND ALL OTHER ASSESSING UNITS IN THE MANNER OTHERWISE PROVIDED BY LAW, EXCEPT THAT THE ADJUSTED TAXABLE ASSESSED VALUE SHALL BE USED TO APPORTION TAXES TO THE ASSESSING UNITS IN THE COUNTY TO WHICH THIS ARTICLE APPLIES.

(II) WITHIN THE COUNTY TO WHICH THIS ARTICLE APPLIES, TAXES SHALL BE APPORTIONED BETWEEN OR AMONG THE ASSESSING UNITS ON THE BASIS OF THE ADJUSTED TAXABLE ASSESSED VALUE IN EACH ASSESSING UNIT.

S 1741. STATE ASSISTANCE. STATE ASSISTANCE SHALL BE PAYABLE IN A ONE-TIME PAYMENT OF UP TO TEN DOLLARS PER PARCEL TO A COUNTY WHICH IMPLEMENTS THE PROVISIONS OF THIS ARTICLE. UPON COMPLETION OF THE FIRST ASSESSMENT ROLL PRODUCED PURSUANT TO THIS ARTICLE, THE COUNTY MAY APPLY TO THE STATE BOARD FOR SUCH STATE ASSISTANCE. NO COUNTY WHICH HAS IMPLEMENTED THE PROVISIONS OF THIS ARTICLE OR ANY ASSESSING UNIT LOCATED WITHIN SUCH A COUNTY MAY QUALIFY FOR ADDITIONAL STATE AID PURSUANT TO SUBDIVISION THREE OF SECTION FIFTEEN HUNDRED SEVENTY-THREE OF THIS CHAPTER.

S 1742. EXPANDED SENIOR CITIZENS EXEMPTION. 1. A MUNICIPAL CORPORATION WHICH IS WHOLLY OR PARTLY CONTAINED IN A COUNTY WHICH HAS ADOPTED THE PROVISIONS OF THIS ARTICLE MAY INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL FOR PURPOSES OF THE SENIOR CITIZENS EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED SIXTY-SEVEN OF THIS CHAPTER IN THE MANNER PRESCRIBED BY THIS SECTION.

2. IF THE PER CAPITA INCOME IN SUCH COUNTY, AS REPORTED IN THE LATEST FEDERAL DECENNIAL CENSUS, EXCEEDS THE MEDIAN PER CAPITA INCOME OF THE STATE AS A WHOLE, AS REPORTED IN SUCH CENSUS, THE MAXIMUM INCOME ELIGIBILITY LEVEL ESTABLISHED BY SUBDIVISION THREE OF SUCH SECTION FOUR HUNDRED SIXTY-SEVEN (REFERRED TO IN SUCH STATUTE AS "M") MAY BE INCREASED PROPORTIONATELY, AS FOLLOWS:

(A) DIVIDE THE PER CAPITA INCOME IN SUCH COUNTY BY THE MEDIAN PER CAPITA INCOME OF THE STATE AS A WHOLE;

(B) MULTIPLY "M" BY THE QUOTIENT; AND

(C) ROUND THE RESULT TO THE NEAREST MULTIPLE OF FIVE HUNDRED DOLLARS. THE RESULT SHALL BE DEEMED TO BE THE "M" APPLICABLE IN SUCH COUNTY.

3. IF THE MEDIAN PER CAPITA INCOME IN SUCH COUNTY, AS REPORTED IN THE LATEST FEDERAL DECENNIAL CENSUS, DOES NOT EXCEED THE MEDIAN PER CAPITA INCOME OF THE STATE AS A WHOLE, AS REPORTED IN SUCH CENSUS, THE MAXIMUM INCOME ELIGIBILITY LEVEL ESTABLISHED BY SUBDIVISION THREE OF SUCH SECTION FOUR HUNDRED SIXTY-SEVEN MAY NOT BE INCREASED PURSUANT TO THIS SECTION.

S 1743. RULES AND REGULATIONS. THE STATE BOARD MAY PRESCRIBE SUCH RULES AND REGULATIONS AS MAY BE NECESSARY TO IMPLEMENT THE PROVISIONS OF THIS ARTICLE.

S 1744. SPECIAL PARTIAL EXEMPTION. A MUNICIPAL CORPORATION WHICH IS WHOLLY OR PARTLY CONTAINED IN A COUNTY WHICH HAS ADOPTED THE PROVISIONS OF THIS ARTICLE PURSUANT TO SECTION SEVENTEEN HUNDRED ELEVEN OF THIS ARTICLE SHALL ALLOW AN EXEMPTION ON CLASS ONE, TWO, AND THREE PROPERTY, AS DEFINED BY SECTION SEVENTEEN HUNDRED THIRTY OF THIS ARTICLE. SUCH EXEMPTION SHALL BE THIRTY PERCENT OF THE PROPERTY'S ASSESSED VALUE UP TO THIRTY-FIVE THOUSAND DOLLARS. THIS EXEMPTION SHALL NOT APPLY TO REAL PROPERTY OWNED ON A CONDOMINIUM BASIS IN A MUNICIPAL CORPORATION WHERE TAXES ARE LEVIED BASED ON A RESTRICTED ASSESSED VALUATION PURSUANT TO SECTION SEVENTEEN HUNDRED TWENTY-SIX OF THIS ARTICLE.

S 1745. JUDICIAL OR OTHER REVIEW. 1. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE ASSESSMENT OF A PARCEL OF PROPERTY CLASSIFIED SUBJECT TO THE PROVISIONS OF THIS ARTICLE MAY BE REVIEWED A MAXIMUM OF TWO TIMES IN ACCORDANCE WITH THE PROVISIONS OF TITLE ONE OR ONE-A OF ARTICLE SEVEN OF THIS CHAPTER WITHIN THE FIVE YEAR CYCLE.

2. THE PROVISIONS OF SECTIONS SEVEN HUNDRED TWENTY-SEVEN AND SEVEN HUNDRED THIRTY-NINE OF THIS CHAPTER SHALL NOT APPLY IN A COUNTY WHICH IS SUBJECT TO THE PROVISIONS OF THIS ARTICLE.

S 2. This act shall take effect immediately.