

6438

2009-2010 Regular Sessions

I N   A S S E M B L Y

March 3, 2009

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Introduced by M. of A. WEISENBERG, LUPARDO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to allowing statements of taxes via electronic mail

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

1     Section 1. Paragraph (a) of subdivision 1 of section 922 of the real  
2     property tax law, as amended by section 5 of part B of chapter 389 of  
3     the laws of 1997 and subparagraph (iii) as amended by chapter 256 of the  
4     laws of 2005, is amended to read as follows:  
5     (a) Upon receipt of the tax roll and warrant, the collecting officer  
6     shall mail to each owner of real property at the tax billing address  
7     listed thereon a statement showing the amount of taxes due on the prop-  
8     erty. SUCH STATEMENT SHALL BE MAILED: VIA THE UNITED STATES POSTAL  
9     SERVICE; VIA AN ELECTRONIC STATEMENT TO AN ELECTRONIC MAIL ADDRESS  
10    PROVIDED BY THE OWNER IF SUCH SERVICE IS PROVIDED BY THE COLLECTING  
11    OFFICER; OR BOTH IF ELECTRONIC MAIL STATEMENTS ARE AVAILABLE. THE OWNER  
12    OF REAL PROPERTY SHALL BE GIVEN THE OPPORTUNITY TO ELECT TO: CONTINUE TO  
13    RECEIVE A PAPER STATEMENT; CONTINUE TO RECEIVE A PAPER STATEMENT AND AN  
14    ELECTRONIC STATEMENT; OR RECEIVE ONLY AN ELECTRONIC STATEMENT. The  
15    statement must contain:  
16    (i) the mailing address of the owner;  
17    (ii) a description sufficient to effectively apprise the recipient of  
18    the identity and location of the parcel for which it is issued;  
19    (iii) the taxes due on such parcel and the data used to calculate the  
20    amount due, including but not limited to: the full value of the parcel  
21    as determined by the assessor; the uniform percentage of value applica-  
22    ble to the assessing unit (or, in a special assessing unit, the uniform  
23    percentage of value applicable to the class) pursuant to section three  
24    hundred five of this chapter; the total assessed value of the parcel;  
25    the assessed value of the exemptions applied to such parcel for each

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

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1 taxing purpose and the full value which each such exemption represents;  
2 the taxable assessed value of the parcel for each taxing purpose; and  
3 the tax rate for each taxing purpose;  
4 (iv) the total amount of taxes levied for each taxing purpose, and the  
5 percentage increase or decrease in such amount relative to the preceding  
6 levy;  
7 (v) the period covered by the taxes;  
8 (vi) the time, manner and places fixed for receiving payments of  
9 taxes;  
10 (vii) the name and address of the collecting officer;  
11 (viii) the interest and penalties which shall accrue if payment is not  
12 timely made;  
13 (ix) a legend stating "if you wish to receive a receipt for payment of  
14 this tax bill, place an 'x' in this box { }";  
15 (x) explanations of any abbreviations or technical terms used in the  
16 statement of taxes;  
17 (xi) if school district taxes are included on the statement, the  
18 school district code established by the department of taxation and  
19 finance;  
20 (xii) an explanation of the assessment review process;  
21 (xiii) such other information as may be prescribed by law; [and]  
22 (xiv) if, not later than ten days after the filing of the preceding  
23 tentative assessment roll, the assessing unit mailed to each owner of  
24 taxable real property a notice in a form prescribed by the state board  
25 containing the information described by subparagraphs (iii) and (xii) of  
26 this paragraph (excluding the taxes due on the parcel and the tax rate  
27 for each taxing purpose), the statement of taxes need not include the  
28 information prescribed by subparagraph (xii) of this paragraph; AND  
29 (XV) IF SUCH SERVICE IS PROVIDED BY A COLLECTION OFFICER, A STATEMENT  
30 ON A SEPARATE FORM NOTIFYING A HOMEOWNER THAT HE OR SHE MAY PROVIDE AN  
31 ELECTRONIC MAIL ADDRESS TO THE COLLECTING OFFICER, RECEIVE ELECTRONIC  
32 STATEMENTS OF TAXES AND OPT OUT OF RECEIVING PAPER STATEMENTS.  
33 S 2. This act shall take effect on the ninetieth day after it shall  
34 have become a law; provided, however, that effective immediately, the  
35 addition, amendment and/or repeal of any rule or regulation necessary  
36 for the implementation of this act on its effective date is authorized  
37 and directed to be made and completed on or before such effective date.