

8424

2009-2010 Regular Sessions

I N A S S E M B L Y

May 20, 2009

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

AN ACT to amend the real property tax law, in relation to eligibility
for small claims assessment review

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

1 Section 1. Subdivision 9 of section 730 of the real property tax law,
2 as added by chapter 363 of the laws of 2003, is amended to read as
3 follows:
4 9. (A) Where real property is held in trust solely for the benefit of
5 a person or persons, such person or persons may be deemed to be the
6 owner or owners of such property for purposes of this title.
7 (B) REAL PROPERTY SHALL BE DEEMED TO BE OWNER OCCUPIED FOR PURPOSES OF
8 THIS TITLE WHENEVER:
9 (I) THE REAL PROPERTY IS OCCUPIED BY THE OWNER OF RECORD OR ANY OTHER
10 PERSON WHO QUALIFIES AS AN OWNER PURSUANT TO THE PROVISIONS OF THIS
11 SUBDIVISION EITHER ON THE TAXABLE STATUS DATE, OR UPON THE DATE OF
12 FILING OF A PETITION UNDER THIS TITLE,
13 (II) EITHER THE TRUSTEE OF A TRUST OR THE PERSON OR PERSONS FOR WHOSE
14 BENEFIT THE TRUST HAS BEEN CREATED OCCUPIES THE REAL PROPERTY,
15 (III) THE REAL PROPERTY IS OWNED BY THE ESTATE OF A DECEASED PERSON
16 WHO OCCUPIED THE REAL PROPERTY PRIOR TO HIS OR HER DEATH, AND WHILE PART
17 OF SUCH ESTATE IS NOT INCOME PRODUCING, OR
18 (IV) IS REAL PROPERTY OCCUPIED BY A LIFE TENANT OF A LIFE ESTATE
19 CREATED BY DEED OR OTHERWISE.
20 (C) FOR THE PURPOSES OF DETERMINING OWNERSHIP OF REAL PROPERTY OR
21 DETERMINING WHETHER THE PROPERTY IS OWNER OCCUPIED AS REQUIRED BY THIS
22 TITLE, A COPY OF A DEED, TRUST INSTRUMENT, LETTERS OF PROBATE OR OTHER
23 SIMILAR DOCUMENT ISSUED BY THE SURROGATE COURT, OR A WRITTEN AGREEMENT
24 OR CONTRACT WHICH DETAILS AN OWNERSHIP INTEREST IN A ONE, TWO OR THREE
25 FAMILY DWELLING WHERE THE OWNER CAN OFFER SUBSTANTIAL PROOF THAT HE OR

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

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1 SHE FULLY INTENDS TO OCCUPY THE SAME UPON COMPLETION, SHALL BE PRESUMP-
2 TIVE AS PROOF THAT THE PERSON ON WHOSE BEHALF SUCH DOCUMENT WAS
3 PRESENTED WAS THE OWNER OR OWNER OCCUPANT, AS THE CASE MAY BE, OF THE
4 REAL PROPERTY.

5 S 2. This act shall take effect immediately.