

9778

I N A S S E M B L Y

January 26, 2010

Introduced by M. of A. PARMENT, GIGLIO, QUINN -- read once and referred to the Committee on Real Property Taxation

AN ACT to establish the "flood 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 "flood 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, town or village" shall mean the counties of
6 Cattaraugus, Chautauqua and Erie and the towns of Cuba, West Almond,
7 Wirt, Birdsall, Friendship, Caneadea, Clarksville, New Hudson and the
8 villages of Andover and Wellsville in the county of Allegany.
9 2. "Taxable status date" shall mean the date established pursuant to
10 section 302 of the real property tax law.
11 3. "Catastrophically impacted" shall mean a property there is cause to
12 believe the value of which was diminished by 50 percent or more as a
13 result of the weather.
14 4. "Taxpayer" shall mean the owner of real property which was
15 catastrophically impacted in a county.
16 5. "Assessor" shall mean a town, city, or village assessor or board of
17 assessors in a county.
18 6. "Property owner" shall mean the owner of real property who is
19 responsible for payment of real property taxes on such property.
20 7. "Weather" shall mean the storms, rains, or floods which occurred in
21 an eligible county, town or village during the period beginning August
22 9, 2009 and ending August 10, 2009.
23 8. "Correction" shall mean the process for the correction of a "cler-
24 ical error" as defined in section 550 of the real property tax law and
25 as provided for in title 3 of article 5 of the real property tax law.
26 S 3. Local option. An eligible county, town or village may exercise
27 the provisions of this act if the governing body of such eligible coun-
28 ty, town or village shall, by May 1, 2010, pass a resolution resolving
29 to implement the provisions of this act. Prior to the passage of such

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

LBD15316-03-0

1 resolution, the chief executive officer of an eligible county, town or
2 village (or the representative thereof) shall consult with those municipi-
3 pal corporations as defined in subdivision 10 of section 102 of the real
4 property tax law which such chief executive officer has reason to
5 believe had at least 10 properties whose value was diminished as a
6 result of the weather and shall secure the written consent of such
7 corporation to be included in scope and coverage of such resolution.

8 S 4. Assessment relief for flood victims. Notwithstanding any other
9 provision of law to the contrary, a taxpayer whose real property is in
10 an eligible county, town or village and whose property has been
11 catastrophically impacted as a result of weather occurring in the state
12 of New York may seek administrative review or correction of the valu-
13 ation assigned to such real property or the improvements thereon pursu-
14 ant to the provisions of article 5 of the real property tax law. An
15 assessor shall also seek administrative review or correction of valu-
16 ations on any property he or she believes was catastrophically impacted
17 as a result of such weather.

18 In the event such review or correction is sought, the board of assess-
19 ment review or other authorized body or officer, in making such determi-
20 nations as it is otherwise authorized to make pursuant to the provisions
21 of the real property tax law, shall consider the taxable status date as
22 provided for in section 302 of the real property tax law, to be Septem-
23 ber 1, 2009 instead of the taxable status date otherwise provided for in
24 such section or any other provision of law.

25 Any complaint by a taxpayer who is also the property owner and who is
26 seeking a lower valuation, shall not be required to suggest such valu-
27 ation to the board of assessment review, but such suggestion may be made
28 by an assessor or board of assessors, even if such assessor or board of
29 assessors is not the party who has made the application for assessment
30 review.

31 In the event the assessor seeks an administrative determination before
32 a board of assessment review of any property he or she is not an owner
33 of or otherwise entitled by law to seek an administrative determination
34 from such board, such assessor shall also seek an administrative deter-
35 mination and a lower valuation of all such properties he or she believes
36 were catastrophically impacted by weather within such jurisdiction.
37 Such determination may be sought in a class application by the assessor
38 to the board of assessment review filed pursuant to either section 524
39 or 553 of the real property tax law. The failure of such assessor to
40 seek such a determination for all such catastrophically impacted proper-
41 ties shall not impair the effectiveness of any review sought by such an
42 assessor and a cause of action against such assessor for failing to
43 include any specific property or class of properties shall not exist
44 under the laws of this state. The board of assessment review may accept
45 applications for administrative review of the assessment of any
46 catastrophically impacted property up until and including May 22, 2010;
47 provided that where such an application has not been submitted by that
48 date, the assessor or taxpayer may nonetheless seek correction of the
49 assessment in the manner provided by section 553, 554 or 556 of the real
50 property tax law, whichever is appropriate.

51 The rights contained in this act shall not otherwise diminish any
52 other legally available right of any property owner or party who may
53 otherwise lawfully challenge the valuation or assessment of any real
54 property or improvements thereon. All remaining rights, including, but
55 not limited to, the right to seek correction of the assessment as
56 provided for in sections 554 and 556 of the real property tax law and to

1 judicially challenge such assessment or valuation hereby remain and
2 shall be available to the party to whom such rights would otherwise be
3 available notwithstanding this act.

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

10 S 6. This act shall take effect immediately and shall be deemed to
11 have been in full force and effect on and after June 1, 2009.