STATE OF NEW YORK

1456

2009-2010 Regular Sessions

IN SENATE

February 2, 2009

Introduced by Sens. MAZIARZ, MORAHAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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

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

Section 1. Paragraph (b) of subdivision 1 and subdivision 2 of section 730 of the real property tax law, paragraph (b) of subdivision 1 as amended by chapter 154 of the laws of 1993, subdivision 2 as amended by chapter 714 of the laws of 1982, are amended to read as follows:

(b) the property is: (i) improved by a one, two or three family [owner-occupied] structure used exclusively for residential purposes other than property subject to the assessment limitations of section five hundred eighty-one of this chapter and article nine-B of the real property law or (ii) the property is unimproved and is not of sufficient size as determined by the assessing unit or special assessing unit to contain a one, two or three family residential structure;

2. Upon determining any such complaint every real property tax board of assessment review shall inform every owner of one, two or three family [owner-occupied] residential real property in writing of the right to small claims assessment review in the manner provided by subdivision four of section five hundred twenty-five of this chapter. Such notice shall specify the last date on which petitions must be filed and the location where small claims assessment review forms may be obtained. The petition form for small claims assessment review shall be provided to such property owner, upon request, at no cost in accordance with the rules promulgated pursuant to section seven hundred thirty-seven of this title.

S 2. This act shall take effect immediately and shall apply to claims filed on or after such effective date.

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

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