

3045

2009-2010 Regular Sessions

I N S E N A T E

March 10, 2009

Introduced by Sens. SEWARD, BONACIC, MORAHAN, RANZENHOFER, VOLKER --
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 charges for
counsel or experts in certain review proceedings

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

1 Section 1. Section 742 of the real property tax law, subdivision 1 as
2 amended by chapter 732 of the laws of 1983, is amended to read as
3 follows:
4 S 742. Appearance by state board in proceeding to review a special
5 franchise assessment. [1.] In any proceeding to review a special fran-
6 chise assessment, the state board may appear by counsel designated by
7 the attorney general. The attorney general or such counsel may employ
8 experts. The compensation of such counsel and experts and their neces-
9 sary expenses incurred in such proceeding and upon any appeal therein
10 shall be BORNE BY THE STATE AND SHALL NOT BE a charge upon the assessing
11 unit upon whose rolls appears the assessment sought to be reviewed [and
12 the amount thereof shall be audited, allowed and paid in the same manner
13 as other claims against the assessing unit. Where the assessment of a
14 special franchise in more than one assessing unit is reviewed in one
15 proceeding, separate accounts for such compensation and expenses shall
16 be rendered to the proper officer of each of the assessing units. Any
17 charge imposed pursuant to this subdivision shall be limited to
18 proceedings commenced by a special franchise owner.
19 2. If provision has not been made for the payment of such expense in
20 any year, the officers who are empowered by law to make such provisions
21 in any assessing unit shall raise such amount as may be necessary in any
22 manner provided by law and shall pay such expense therefrom].
23 S 2. This act shall take effect immediately.

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

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