S T A T E O F N E W Y O R K

896

2009-2010 Regular Sessions

I N S E N A T E

January 21, 2009

Introduced by Sen. KRUGER -- 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 procedure for reviewing small claims in certain cases

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

Section 1. Section 730 of the real property tax law is amended by adding a new subdivision 10 to read as follows:

10. (A) IN ANY CASE WHERE A PROPERTY OWNER SHALL HAVE FIRST FILED A COMPLAINT PURSUANT TO SECTION FIVE HUNDRED TWENTY-FOUR OR SECTION FOURTEEN HUNDRED EIGHT OF THIS CHAPTER OR THE PROVISIONS OF A LOCAL LAW OR CHARTER PROVIDING FOR ADMINISTRATIVE REVIEW OF ASSESSMENTS, AND SUCH OWNER HAS NOT RECEIVED NOTICE OF THE DETERMINATION WITH RESPECT THERETO AT LEAST SEVEN BUSINESS DAYS PRIOR TO THE LAST DAY TO FILE THE PETITION PROVIDED FOR IN SUBDIVISION THREE OF THIS SECTION, SUCH OWNER SHALL BE ENTITLED TO COMMENCE A PROCEEDING PURSUANT TO THIS TITLE. IN ANY SUCH CASE THE TWENTY-FIVE DOLLAR FEE PROVIDED FOR IN SUBDIVISION THREE OF THIS SECTION SHALL BE REFUNDED.

(B) THE FORM UPON WHICH A COMPLAINT FILED BY A PROPERTY OWNER PURSUANT TO SECTION FIVE HUNDRED TWENTY-FOUR OR SECTION FOURTEEN HUNDRED EIGHT OF THIS CHAPTER OR THE PROVISIONS OF A LOCAL LAW OR CHARTER PROVIDING FOR ADMINISTRATIVE REVIEW OF ASSESSMENTS, SHALL CONTAIN A BRIEF EXPLANATION OF THE PETITION PROCEDURE PROVIDED FOR IN PARAGRAPH (A) OF THIS SUBDIVISION.

S 2. This act shall take effect immediately and shall apply to petitions filed against assessment rolls prepared on or after the first of January next succeeding the date on which it shall have become a law.

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

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