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

10832

I N A S S E M B L Y

April 23, 2010

Introduced by M. of A. SPANO -- read once and referred to the Committee on Cities

AN ACT to establish the "Yonkers storm assessment relief act"

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

Section 1. Short title. This act shall be known and may be cited as the "Yonkers storm assessment relief act".

S 2. Definitions. For the purposes of this act, the following terms shall have the following meanings:

1. "City" shall mean the city of Yonkers in the county of Westchester.

2. "Catastrophically impacted" shall mean a parcel of real property where there is cause to believe the value of which was diminished by 50 percent or more as a result of the weather.

3. "Property owner" shall mean the owner of real property who is responsible for payment of real property taxes on such property.

4. "Weather" shall mean the storms, rains, or floods which occurred in the city during the period beginning March 12, 2010 and ending March 14, 2010.

S 3. Local option. The city council of the city may exercise the provisions of this act by passing a resolution on or before May 1, 2010 resolving to implement the provisions of this act.

S 4. Assessment relief for storm victims. Notwithstanding any other provision of law to the contrary, a property owner whose real property is in the city and whose property has been catastrophically impacted as a result of weather may seek administrative review or correction of the valuation assigned to such real property or the improvements thereon pursuant to the provisions of article 5 of the real property tax law. A city assessor shall also seek administrative review or correction of valuations on any real property he or she believes was catastrophically impacted as a result of such weather.

In the event such review or correction is sought, the board of assessment review, in making such determinations as it is otherwise authorized to make pursuant to the provisions of the real property tax law, shall

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

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consider the taxable status date to be April 1, 2010 instead of the taxable status date otherwise provided for in the real property tax law.

Any complaint by a property owner, who is seeking a lower valuation, shall not be required to suggest such valuation to the board of assessment review, but such suggestion may be made by the city assessor, even if such assessor is not the party who has made the application for assessment review.

In the event the city assessor seeks an administrative determination before the board of assessment review of any property he or she is not an owner of or otherwise entitled by law to seek an administrative determination from such board, such assessor shall also seek an administrative determination and a lower valuation of all such real properties he or she believes were catastrophically impacted by weather within the city. Such determination may be sought in a class application by the city assessor to the board of assessment review. The failure of the city assessor to seek such a determination for all such catastrophically impacted real properties shall not impair the effectiveness of any review sought by a property owner against such assessor and a cause of action against such assessor for failing to include any specific property or class of properties in the assessor's class application. The board of assessment review may accept applications for administrative review of the assessment of any catastrophically impacted property up until and including May 28, 2010; provided that where such an application has not been submitted by that date, the city assessor or property owner may nonetheless seek correction of the assessment in the manner provided by article 5 of the real property tax law.

The rights contained in this act shall not otherwise diminish any other legally available right of any property owner or party who may otherwise lawfully challenge the valuation or assessment of any real property or improvements thereon. All remaining rights including, but not limited to, the right to seek correction of the assessment and to judicially challenge such assessment or valuation hereby remain and shall be available to the party to whom such rights would otherwise be available notwithstanding this act.

S 5. School districts held harmless. The Yonkers city school district shall be held harmless by the state for any reduction in state aid that would have been paid as tax savings pursuant to section 1306-a of the real property tax law incurred due to the provisions of this act.

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