

6438

2009-2010 Regular Sessions

I N A S S E M B L Y

March 3, 2009

Introduced by M. of A. WEISENBERG, LUPARDO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to allowing statements of taxes via electronic mail

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

1 Section 1. Paragraph (a) of subdivision 1 of section 922 of the real
2 property tax law, as amended by section 5 of part B of chapter 389 of
3 the laws of 1997 and subparagraph (iii) as amended by chapter 256 of the
4 laws of 2005, is amended to read as follows:
5 (a) Upon receipt of the tax roll and warrant, the collecting officer
6 shall mail to each owner of real property at the tax billing address
7 listed thereon a statement showing the amount of taxes due on the prop-
8 erty. SUCH STATEMENT SHALL BE MAILED: VIA THE UNITED STATES POSTAL
9 SERVICE; VIA AN ELECTRONIC STATEMENT TO AN ELECTRONIC MAIL ADDRESS
10 PROVIDED BY THE OWNER IF SUCH SERVICE IS PROVIDED BY THE COLLECTING
11 OFFICER; OR BOTH IF ELECTRONIC MAIL STATEMENTS ARE AVAILABLE. THE OWNER
12 OF REAL PROPERTY SHALL BE GIVEN THE OPPORTUNITY TO ELECT TO: CONTINUE TO
13 RECEIVE A PAPER STATEMENT; CONTINUE TO RECEIVE A PAPER STATEMENT AND AN
14 ELECTRONIC STATEMENT; OR RECEIVE ONLY AN ELECTRONIC STATEMENT. The
15 statement must contain:
16 (i) the mailing address of the owner;
17 (ii) a description sufficient to effectively apprise the recipient of
18 the identity and location of the parcel for which it is issued;
19 (iii) the taxes due on such parcel and the data used to calculate the
20 amount due, including but not limited to: the full value of the parcel
21 as determined by the assessor; the uniform percentage of value applica-
22 ble to the assessing unit (or, in a special assessing unit, the uniform
23 percentage of value applicable to the class) pursuant to section three
24 hundred five of this chapter; the total assessed value of the parcel;
25 the assessed value of the exemptions applied to such parcel for each

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

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1 taxing purpose and the full value which each such exemption represents;
2 the taxable assessed value of the parcel for each taxing purpose; and
3 the tax rate for each taxing purpose;
4 (iv) the total amount of taxes levied for each taxing purpose, and the
5 percentage increase or decrease in such amount relative to the preceding
6 levy;
7 (v) the period covered by the taxes;
8 (vi) the time, manner and places fixed for receiving payments of
9 taxes;
10 (vii) the name and address of the collecting officer;
11 (viii) the interest and penalties which shall accrue if payment is not
12 timely made;
13 (ix) a legend stating "if you wish to receive a receipt for payment of
14 this tax bill, place an 'x' in this box { }";
15 (x) explanations of any abbreviations or technical terms used in the
16 statement of taxes;
17 (xi) if school district taxes are included on the statement, the
18 school district code established by the department of taxation and
19 finance;
20 (xii) an explanation of the assessment review process;
21 (xiii) such other information as may be prescribed by law; [and]
22 (xiv) if, not later than ten days after the filing of the preceding
23 tentative assessment roll, the assessing unit mailed to each owner of
24 taxable real property a notice in a form prescribed by the state board
25 containing the information described by subparagraphs (iii) and (xii) of
26 this paragraph (excluding the taxes due on the parcel and the tax rate
27 for each taxing purpose), the statement of taxes need not include the
28 information prescribed by subparagraph (xii) of this paragraph; AND
29 (XV) IF SUCH SERVICE IS PROVIDED BY A COLLECTION OFFICER, A STATEMENT
30 ON A SEPARATE FORM NOTIFYING A HOMEOWNER THAT HE OR SHE MAY PROVIDE AN
31 ELECTRONIC MAIL ADDRESS TO THE COLLECTING OFFICER, RECEIVE ELECTRONIC
32 STATEMENTS OF TAXES AND OPT OUT OF RECEIVING PAPER STATEMENTS.
33 S 2. This act shall take effect on the ninetieth day after it shall
34 have become a law; provided, however, that effective immediately, the
35 addition, amendment and/or repeal of any rule or regulation necessary
36 for the implementation of this act on its effective date is authorized
37 and directed to be made and completed on or before such effective date.