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

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2009-2010 Regular Sessions

I N A S S E M B L Y

April 13, 2009

Introduced by M. of A. GALEF -- (at request of the State Board of Real Property Services) -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to coordinated assessment programs

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

Section 1. Subdivision 1 of section 579 of the real property tax law, as amended by chapter 421 of the laws of 2001, is amended to read as follows:

1. Establishment of program. Two or more assessing units, except villages, within the same county or adjoining counties may establish a coordinated assessment program, without referendum, by entering into an agreement meeting the criteria set forth in this section AT LEAST FORTY-FIVE DAYS BEFORE THE TAXABLE STATUS DATE OF THE FIRST ASSESSMENT ROLL TO WHICH SUCH PROGRAM IS TO APPLY. Any agreement entered into hereunder shall be approved by each participating assessing unit by a majority vote of the voting strength of its governing body [at least forty-five days before the taxable status date of the first assessment roll to which such program is to apply]. A copy of each such agreement shall be filed with the state board on or before such taxable status date. As used in this section, the term "voting strength" has the meaning set forth in section one hundred nineteen-n of the general municipal law.

S 2. Paragraph (a) of subdivision 3 of section 579 of the real property tax law, as added by chapter 170 of the laws of 1994, is amended to read as follows:

(a) Single assessor. Effective no later than sixty days after the date on which the agreement is effective, the same individual shall be appointed to hold the office of the assessor in all of the assessing units participating in the coordinated assessment program. THE TERM OF

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

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OFFICE OF SUCH ASSESSOR SHALL BE SUCH TERM AS SET FORTH IN SECTION THREE HUNDRED TEN OF THIS CHAPTER. Upon the expiration of the term of the assessor so appointed, or in the event that the assessor so appointed shall resign or otherwise be unable to remain in office, a single individual shall be appointed to succeed him or her in all the participating assessing units.

S 3. Paragraphs (b) and (c) of subdivision 4 of section 579 of the real property tax law, as amended by chapter 421 of the laws of 2001, are amended and two new paragraphs (d) and (e) are added to read as follows:

(b) Withdrawal of participants. An assessing unit may withdraw from a coordinated assessment program by local law or resolution; provided, however, that the local law or resolution providing for the withdrawal must be approved by a majority of the voting strength of its governing body [and filed with the state board] at least [six months] FORTY-FIVE DAYS before the taxable status date of the first assessment roll to which it is to apply AND FILED WITH THE STATE BOARD ON OR BEFORE SUCH TAXABLE STATUS DATE. Upon the withdrawal of an assessing unit from a coordinated assessment program, the agreement between or among the remaining participants shall be deemed amended to remove any references to the assessing unit that has withdrawn.

(c) Termination of program. A coordinated assessment program may be terminated (i) by the adoption of local laws or resolutions providing for the termination of the program by at least fifty percent of the participating assessing units; or (ii) in the case of a program with direct county involvement, by the adoption by the county of a local law or resolution providing for the termination of the program; provided, however, that in either case the local laws or resolutions providing for the termination must be approved by a majority of the voting strength of its governing body [and filed with state board] at least [six months] FORTY-FIVE DAYS before the taxable status date of the first assessment roll to which it is to apply AND FILED WITH THE STATE BOARD ON OR BEFORE SUCH TAXABLE STATUS DATE.

(D) AUTOMATIC TERMINATION OF PROGRAM. A COORDINATED ASSESSMENT PROGRAM SHALL BE AUTOMATICALLY TERMINATED IN THE EVENT THE STATE BOARD BECOMES AWARE, ON OR BEFORE THE TAXABLE STATUS DATE OF THE ASSESSMENT ROLL TO WHICH SUCH PROGRAM APPLIES, THAT THE SAME INDIVIDUAL IS NO LONGER SERVING AS ASSESSOR IN ALL OF THE ASSESSING UNITS THAT COMPRISE A COORDINATED ASSESSMENT PROGRAM.

(E) CONTINUATION OF PROGRAM. A COORDINATED ASSESSMENT PROGRAM SHALL BE DEEMED TO CONTINUE UNLESS IT IS SO TERMINATED PURSUANT TO PARAGRAPHS (C) OR (D) OF THIS SUBDIVISION.

S 4. This act shall take effect immediately.