

7505

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:

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

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

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

21 (a) Single assessor. Effective no later than sixty days after the date  
22 on which the agreement is effective, the same individual shall be  
23 appointed to hold the office of the assessor in all of the assessing  
24 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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1 OFFICE OF SUCH ASSESSOR SHALL BE SUCH TERM AS SET FORTH IN SECTION THREE  
2 HUNDRED TEN OF THIS CHAPTER. Upon the expiration of the term of the  
3 assessor so appointed, or in the event that the assessor so appointed  
4 shall resign or otherwise be unable to remain in office, a single indi-  
5 vidual shall be appointed to succeed him or her in all the participating  
6 assessing units.

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

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

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

34 (D) AUTOMATIC TERMINATION OF PROGRAM. A COORDINATED ASSESSMENT PROGRAM  
35 SHALL BE AUTOMATICALLY TERMINATED IN THE EVENT THE STATE BOARD BECOMES  
36 AWARE, ON OR BEFORE THE TAXABLE STATUS DATE OF THE ASSESSMENT ROLL TO  
37 WHICH SUCH PROGRAM APPLIES, THAT THE SAME INDIVIDUAL IS NO LONGER SERV-  
38 ING AS ASSESSOR IN ALL OF THE ASSESSING UNITS THAT COMPRISE A COORDI-  
39 NATED ASSESSMENT PROGRAM.

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

43 S 4. This act shall take effect immediately.