

7635

I N S E N A T E

April 27, 2010

Introduced by Sen. OPPENHEIMER -- 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 certain procedures regarding changes in assessment following litigation in the town of Rye

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

1 Section 1. Section 718 of the real property tax law is amended by
2 adding a new subdivision 4 to read as follows:

3 4. THE TOWN OF RYE, AT ANY TIME BETWEEN SIX AND FORTY-TWO MONTHS AFTER
4 COMMENCEMENT OF PROCESS, MAY SERVE A NOTICE ON THE PETITIONER DEMANDING
5 THAT THE PETITIONER FILE A NOTICE OF ISSUE NO LATER THAN SIX MONTHS FROM
6 THE DATE THAT SERVICE OF SUCH DEMAND IS COMPLETE. SHOULD THE PETITIONER
7 FAIL TO FILE NOTICE OF ISSUE AFTER A DEMAND, THE PROCEEDING SHALL BE
8 DISMISSED BY THE COURT.

9 S 2. Subdivision 1 of section 720 of the real property tax law is
10 amended by adding a new paragraph (d) to read as follows:

11 (D) IN THE TOWN OF RYE, WESTCHESTER COUNTY, IF THE COURT DETERMINES
12 THAT THE PETITIONER WAS REQUIRED UNDER LOCAL LAW TO FILE AN INCOME AND
13 EXPENSE STATEMENT WITH THE ASSESSOR ON OR BEFORE A DATE PRESCRIBED BY
14 SUCH LAW, AND THAT THE PETITIONER UNREASONABLY FAILED TO COMPLY WITH
15 THIS REQUIREMENT, AND THAT THE PARCEL IN QUESTION SOLELY CONTAINS PROP-
16 ERTY WHICH IS NOT SUBJECT TO THE PROVISIONS OF SUBDIVISION ONE OF
17 SECTION SEVEN HUNDRED EIGHTEEN OF THIS TITLE, THE PETITION SHALL BE
18 DISMISSED.

19 S 3. Section 727 of the real property tax law is amended by adding a
20 new subdivision 4 to read as follows:

21 4. THE FOLLOWING PROVISIONS SHALL BE APPLICABLE ONLY WITHIN THE TOWN
22 OF RYE, WESTCHESTER COUNTY:

23 (A) FOR THE PURPOSE OF THIS SUBDIVISION: (I) A "FULL VALUE ASSESSMENT
24 ROLL" IS AN ASSESSMENT ROLL FOR WHICH THE STATE BOARD HAS DETERMINED A
25 STATE EQUALIZATION RATE OF ONE HUNDRED PERCENT;

26 (II) AN ASSESSMENT SHALL BE DEEMED TO HAVE BEEN "CARRIED FORWARD
27 ESSENTIALLY UNALTERED" IF IT IS EITHER THE SAME ASSESSMENT ON THE PRIOR

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

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1 ROLL OR DIFFERS FROM THE ASSESSMENT ON THE PRIOR ROLL BY A FACTOR WHICH
2 IS LESS THAN OR EQUAL TO THE APPLICATION CHANGE IN LEVEL OF ASSESSMENT
3 ESTABLISHED BY THE STATE BOARD.

4 (B) FOR THE PURPOSE OF SUBDIVISION ONE OF THIS SECTION, AN ASSESSMENT
5 SHALL BE DEEMED UNCHANGED, AND NO PETITION FOR REVIEW THEREOF MAY BE
6 FILED, WHERE THE FOLLOWING CONDITIONS APPLY:

7 (I) THE ASSESSED VALUATION DETERMINED BY FINAL COURT ORDER OR JUDGMENT
8 FOR THE ASSESSMENT ROLL AT ISSUE WAS CARRIED FORWARD ESSENTIALLY UNAL-
9 TERED TO THE NEXT SUCCEEDING ROLL; (II) BOTH ASSESSMENT ROLLS ARE FULL
10 VALUE ROLLS.

11 (C) IF THE ASSESSED VALUATION PLACED ON THE NEXT SUCCEEDING ROLL IS
12 CARRIED FORWARD ESSENTIALLY UNALTERED ONTO A THIRD CONSECUTIVE FULL
13 VALUE ASSESSMENT ROLL, NO PETITION MAY BE FILED FOR THE REVIEW THEREOF.
14 IF THE ASSESSED VALUATION PLACED ON THE THIRD SUCH ROLL IS CARRIED
15 FORWARD ESSENTIALLY UNALTERED ONTO THE FOURTH CONSECUTIVE FULL VALUE
16 ASSESSMENT ROLL, NO PETITION MAY BE FILED FOR THE REVIEW THEREOF.

17 (D) NOTWITHSTANDING THE PROVISIONS OF THIS SUBDIVISION, A PETITION FOR
18 REVIEW MAY BE FILED WITHOUT REGARD TO THE RESTRICTIONS OTHERWISE IMPOSED
19 BY THIS SUBDIVISION WHERE: THE PROVISIONS OF SUBDIVISION TWO OF THIS
20 SECTION, EXCLUDING PARAGRAPHS (A) AND (B) OF SUCH SUBDIVISION ARE APPLI-
21 CABLE.

22 S 4. This act shall take effect immediately.