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

10691

I N A S S E M B L Y

June 15, 2012

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Hooper) -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law and the Nassau county administrative code, in relation to assessment and review of assessments in the county of Nassau; and to repeal section 6-24.1 of the Nassau county administrative code relating to determination of new assessments upon change in taxable status or construction or destruction of improvements

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

Section 1. Paragraph (a) of subdivision 6 of section 523-b of the real property tax law, as amended by chapter 401 of the laws of 2002, is amended to read as follows:

(a) During the period from [January second] JULY FIRST through [March] SEPTEMBER first, any person or corporation claiming to be aggrieved by the assessment of real estate may apply for correction of such assessment. Such application shall be duly verified by a person having personal knowledge of the facts stated therein, provided that if the application is signed by someone other than the person or an officer of the corporation claiming to be aggrieved, the application must be accompanied by a duly executed power of attorney or authorization or as otherwise prescribed by the rules and regulations of the commission.

S 2. Subdivision 2 of section 706 of the real property tax law, as amended by chapter 714 of the laws of 1982, is amended to read as follows:

2. A proceeding to review an assessment shall be founded upon a petition setting forth the respect in which the assessment is excessive, unequal or unlawful, or the respect in which real property is misclassified and stating that the petitioner is or will be injured thereby. Such petition shall be duly verified by the petitioner, an officer thereof, or by an agent thereof who has been authorized in writing to verify and file such petition and whose authorization is made a part of such petition. Such petition must show that a complaint was made in due time to the proper officers to correct such assessment. Two or more persons

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

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having real property assessed upon the same roll who assert the same grounds for review presenting a common question of law or fact, may unite in the same petition; PROVIDED, HOWEVER, THAT IN A SPECIAL ASSESSING UNIT, AS DEFINED IN SECTION EIGHTEEN HUNDRED ONE OF THIS CHAPTER, WHICH IS NOT A CITY, TWO OR MORE PERSONS HAVING REAL PROPERTY ASSESSED UPON THE SAME ROLL, IN THE SAME CLASS OF REAL PROPERTY AS DEFINED IN SECTION EIGHTEEN HUNDRED TWO OF THIS CHAPTER, WHO ASSERT THE SAME GROUNDS FOR REVIEW, MAY WITHOUT CONDITION OR LIMITATION UNITE IN THE SAME PETITION.

S 3. Section 6-2.1 of chapter 272 of the laws of 1939, constituting the Nassau county administrative code, as amended by chapter 401 of the laws of 2002, is amended to red as follows:

S 6-2.1 Taxable status of real property. a. Notwithstanding the provisions of section three hundred one and three hundred two of the real property tax law, [and except as otherwise provided by section 6-24.1 of this title,] the [board of assessors] ASSESSOR shall determine the taxable status and classification of all real property for state, county, town, special and school district taxes for the [second] FIRST succeeding fiscal year according to its condition, ownership and use as of the [second] FIRST day of [January] JULY in each year. "Classification" shall mean the determination made pursuant to section eighteen hundred two of the real property tax law.

b. Nothing in this section [or in section 6-24.1 of this title] shall preclude the assessment review commission from accepting and considering evidence that the value of a parcel has been affected by a change of conditions occurring after the taxable status date applicable to an assessment for which an application for correction has been filed but on or before the taxable status date applicable to the assessment for the following year.

S 4. Section 6-9.0 of chapter 272 of the laws of 1939, constituting the Nassau county administrative code, as amended by chapter 401 of the laws of 2002, is amended to read as follows:

S 6-9.0 Completion of tentative assessment roll. Notwithstanding the provisions of article five of the real property tax law, the [board of assessors] ASSESSOR shall complete the tentative assessment roll on or before the first business day of [January] JULY.

S 5. Section 6-24.1 of chapter 272 of the laws of 1939, constituting the Nassau county administrative code is REPEALED.

S 6. This act shall take effect January 3, 2013 and shall apply to assessment rolls that are prepared on the basis of taxable status dates on or after July 1, 2013; except that section two of this act shall take effect immediately and shall apply to real property with a taxable status date on or after January 1, 2011; and further except that the amendments to section 6-2.1 of the Nassau county administrative code, made by section three of this act, shall not affect the expiration and repeal of amendments to such section by chapter 401 of the laws of 2002, and shall expire and be deemed repealed therewith. Notwithstanding the provisions of this act or any general, special, or local law to the contrary, the tentative assessment roll for the county of Nassau published in January, 2012, and prepared on the basis of a taxable status and valuation date of January 2, 2012, shall be the basis of the final assessment roll published on April 1, 2013. The provisions of section 6-24.1 of the Nassau county administrative code, repealed by section five of this act and chapter 401 of the laws of 2002, shall continue to apply to such roll.