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

1272--B

2011-2012 Regular Sessions

I N  A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. SCHIMEL -- Multi-Sponsored by -- M. of A. BRENNAN, FINCH, GALEF, HOOPER, JAFFEE, PAULIN, RAIA, SWEENEY, ZEBROWSKI -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to service of the petition and notice for review of real property assessments

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

Section 1. Subdivision 3 of section 708 of the real property tax law, as amended by chapter 503 of the laws of 1996, is amended to read as follows:

3. Except in a city in which there is a city school district governed by the provisions of article fifty-two of the education law, [or in a special assessing unit as defined in article eighteen of this chapter which is not a city] or in a county governed by chapter three hundred eleven of the laws of nineteen hundred twenty, as amended by chapter one hundred thirty of the laws of nineteen hundred thirty-five, one copy of the petition and notice shall be mailed within ten days from the date of service thereof as above provided: (1) to the superintendent of schools of any school district within which any part of the real property on which the assessment to be reviewed is located and, (2) in all instances EXCEPT WHERE SUCH PROPERTY IS LOCATED WITHIN A SPECIAL ASSESSING UNIT AS DEFINED IN ARTICLE EIGHTEEN OF THIS CHAPTER WHICH IS NOT A CITY, to the treasurer of any county in which any part of the real property is located, and (3) to the clerk of a village which has enacted a local law as provided in subdivision three of section fourteen hundred two of this

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

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chapter if the assessment to be reviewed is on a parcel located within such village. IN A SPECIAL ASSESSING UNIT AS DEFINED IN ARTICLE EIGHTEEN OF THIS CHAPTER WHICH IS NOT A CITY, ONE COPY OF THE PETITION AND NOTICE SHALL ALSO BE MAILED WITHIN TEN DAYS FROM THE DATE OF SERVICE THEREOF AS ABOVE PROVIDED TO THE CHIEF EXECUTIVE OFFICER OF ANY TOWN IN WHICH ANY PART OF THE REAL PROPERTY IS LOCATED. Neither the school district nor any such county, TOWN or village shall thereby be deemed to have been made a party to the proceeding. Proof of mailing one copy of the petition and notice to the superintendent of schools, the treasurer of the county and the clerk of the village which has enacted a local law as provided above shall be filed with the court within ten days of the mailing. Failure to comply with the provisions of this section shall result in the dismissal of the petition, unless excused for good cause shown.

S 2. This act shall take effect on the one hundred eightieth day after it shall have become a law.