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

8066

2011-2012 Regular Sessions

I N A S S E M B L Y

May 27, 2011

Introduced by M. of A. PAULIN -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing the village of Bronxville to seek judicial review of a small claims assessment review in certain circumstances; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Notwithstanding any law to the contrary, the village of Bronxville within the county of Westchester may seek judicial review pursuant to article 78 of the civil practice law and rules of a small claims assessment review decision made pursuant to title 1-A of article 7 of the real property tax law provided that when such review is sought the village has conducted a revaluation or update of all real property within the last four years. Provided further that the village may only seek review of such decision if the equalized value of the property's challenged assessment exceeds $450,000 and the assessment reduction sought by the petitioner was equal to or greater than 15 percent of the challenged assessment.

S 2. This act shall take effect immediately and apply to the small claims assessment review decisions filed on and after January 1, 2012; and shall expire and be deemed repealed January 1, 2016.

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

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