

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

8125--A

2011-2012 Regular Sessions

I N A S S E M B L Y

June 2, 2011

Introduced by M. of A. MAGEE -- read once and referred to the Committee on Local Governments -- reference changed to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize an extension of time to file a tentative assessment roll in certain towns

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

- 1 Section 1. (a) Notwithstanding any general, special, or local law to
2 the contrary, in any assessing unit which is a town within a county
3 having a population of more than 73,000 and less than 75,000 inhabit-
4 ants, determined in accordance with the latest federal decennial census,
5 in which the taxable status date for the final assessment roll which is
6 to be completed and filed in 2011 is March 1, 2011, the tentative
7 assessment roll for 2011 may be filed no later than July 31, 2011,
8 subject to the provisions of this act.
- 9 (b) An assessing unit which is subject to the provisions of this act
10 may adopt a local law or resolution postponing the filing of the tenta-
11 tive assessment roll to a date no later than July 31, 2011 and canceling
12 any previously filed tentative assessment roll for 2011. A copy of such
13 local law or resolution shall be filed with the commissioner of taxation
14 and finance.
- 15 (c) The governing body of such an assessing unit may adopt a local law
16 or resolution superseding its prescribed date for filing the tentative
17 assessment roll and associated dates relative to the 2011 assessment
18 roll to the extent it deems necessary to accommodate the determination
19 of assessments of all property in the assessing unit, and for the proc-
20 essing and full consideration of complaints, subject to the following:
- 21 (i) The governing body shall, by local law or resolution, establish a
22 specific date by which the assessor shall be required to file a tenta-
23 tive assessment roll.

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

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1 (ii) The governing body shall provide for the notification of property
2 owners of any increases in assessments from a previous year.

3 (iii) If the locally applicable period for filing complaints with
4 respect to tentative assessments shall end on or before the date estab-
5 lished pursuant to paragraph (i) of this subdivision, the governing body
6 shall, by local law or resolution, establish a date or dates on which
7 the board of assessment review shall convene for the sole purpose of
8 hearing complaints in relation to assessments in such tentative assess-
9 ment roll. Such local law or resolution shall further establish a date
10 by which the board of assessment review shall determine such complaints
11 and notify the assessor of its determinations.

12 S 2. This act shall take effect immediately and shall be deemed to
13 have been in full force and effect on and after March 1, 2011.