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

9413

I N A S S E M B L Y

February 29, 2012

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

AN ACT to amend the real property tax law, in relation to filing fees for complaints with respect to assessments

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

Section 1. Section 524 of the real property tax law is amended by adding a new subdivision 1-a to read as follows:

1-A. AN ASSESSING UNIT IS AUTHORIZED TO ADOPT A LOCAL LAW REQUIRING A COMPLAINT BE ACCOMPANIED BY A FILING FEE OF TWENTY-FIVE DOLLARS FOR RESIDENTIAL PROPERTIES AND FIFTY DOLLARS FOR COMMERCIAL PROPERTIES. WHERE AN ASSESSING UNIT HAS ADOPTED A LOCAL LAW TO THAT EFFECT, A COMPLAINT SHALL NOT BE CONSIDERED FILED UNLESS SUCH FEE HAS BEEN PAID.

S 2. This act shall take effect January 1, 2013.

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

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